

Arlington Heights Park District
ANNUAL BUDGET
2016-2017



Annual Operating Budget

For Fiscal Year Ending April 30, 2017

The Arlington Heights Park District

Enriches our community by providing quality recreation, parks, facilities and fun.

We do this by:

- ◆ Ensuring the efficient and effective use of financial resources and Park District assets.
- ◆ Providing innovative recreational opportunities and facilities to meet the diverse programming needs of our community.
- ◆ Continuing the District's pursuit of being a community, regional, state, and national leader.
- ◆ Promoting an environment of cooperation, collaboration, and teamwork.
- ◆ Providing quality internal and external customer-focused service.
- ◆ Providing stewardship of our open spaces and natural resources.

March 25, 2016

OVERVIEW

Table of Contents



	Page
OVERVIEW	
Reader's Guide.....	6
Document Map.....	7
Profile.....	8-9
Budget Message.....	10-12
Comprehensive Plan.....	13-15
Budget Process.....	16
Budget Calendar.....	17
Financial Policies.....	18-22
Fund Structure.....	23-24
Principal Officers.....	25
Organizational Chart.....	26
Organizational Chart by Function.....	27
Map of Parks & Facilities.....	28-29
Facilities & Features.....	30-31
GFOA Distinguished Budget Presentation Award.....	32
FINANCIAL SUMMARIES	
Financial Summary.....	34-46
Operating Budget by Fund Category	
Combined Statement - All Funds.....	47
Administrative Funds.....	48
Recreation and Facility Funds.....	49
Operating Budget Comparisons	
Combined Statement - All Funds.....	50
Administrative Funds.....	51
Recreation and Facility Funds.....	52
Operating Budget by Department	
Administration and Finance.....	53-64
Parks and Planning.....	65-74
Recreation and Facilities.....	75-82

	Page
BUDGET BY FUND	
<i>ADMINISTRATIVE FUNDS</i>	
General Fund.....	84-87
Pension Fund.....	88-89
Insurance Fund.....	90
Audit Fund.....	91
NWSRA Special Recreation Fund.....	92
Debt Service Fund.....	93
Debt Maturity Schedule.....	94
Legal Debt Margin & Ratio of Outstanding Debt.....	95
<i>RECREATION AND FACILITY FUNDS</i>	
Recreation Fund.....	96-101
Forest View Racquet and Fitness Fund.....	102-106
Heritage Tennis Club Fund.....	107-111
Arlington Lakes Golf Club Fund.....	112-115
Nickol Knoll Golf Club Fund.....	116-118
Museum Fund.....	119-122
PROGRAM SUMMARIES	
Program Revenue Summary.....	124
Cultural Arts.....	125-127
CAP, Fitness & Safety Town.....	128-129
Seniors.....	130-133
Preschool and Day Camp.....	134-136
Athletics.....	137-139
Aquatics.....	140-143
Center.....	144-145
Lake Arlington.....	146-147
Program Revenue Comparison by Category.....	148
Program Analysis.....	149-152

Table of Contents



	Page
CAPITAL IMPROVEMENT PLAN	
Six-Year Capital Improvement Plan	154-158
Capital Improvement Plan Summary	159
Capital Projects – Multiple Year Overview	160-171

LEGAL DOCUMENTS	
Budget and Appropriation Ordinance No. 68	174-196

STATISTICS	
Statistic and Performance Table Descriptions	198
General Information Statistics.....	199-200
General Information Statistics per Capita.....	201
Public Swimming Pool Attendance.....	202
Summary of Total Participation Hours	203
Recreation Program Statistics	204
Facility Attendance Comparisons.....	205-206
Golf Rounds - Ten Year Comparison	207
Recreation Program Fees.....	208-216
Area Park District Comparisons	217
Grant History.....	218-219
Economic Characteristics.....	220

Table

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11

	Page	Appendix
APPENDIX		
Glossary of Terms	222-226	A
Employee Headcount by Type.....	227	B
Position Status Report.....	228	C
Part-time Employee Salary Ranges.....	229	D
Full-time Employee Salary Ranges.....	230	E
Analysis of Employee Wages.....	231	F
Fund Balance Projections - All Funds.....	232	G
Schedule of Building Square Footage	233	H
Roof Improvement Schedule.....	234	I
Tennis Court Renovation Schedule.....	235	J
Playground Renovation Schedule	236-237	K
U. S. Census Demographics	238	L
Partnership Agreements.....	239-243	M
Sponsorships	244-245	N
News Release	246	O
Board Presentation Slide Show	247-284	P

This reader's guide is to assist in understanding the various sections of a complex budget document. The following major sections present the details of the Arlington Heights Park District's budget.

Overview

This Overview section includes the Executive Director's budget message, profile, financial policies, and an organizational chart.

Financial Summaries

The Financial Summaries section provides a general overview, identifies major objectives for the budget year, and summarizes the annual operating budget. The other sections provide more detailed information.

Budget by Fund

The Budget by Fund Section provides coordinated narrative and line items by fund.

Program Summaries

The Recreation Fund provides the community with comprehensive recreational programs and facilities. This section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

Capital Improvement Plan

The Capital Improvement Plan outlines proposed projects and funding sources, with estimates for the associated operating impacts of each capital project. The capital and operating budget material sections are interrelated.

Legal Documents

This section provides the legal documents for passing the budget.

Statistics

Information in this section is presented chronologically for the last complete fiscal year and the nine fiscal years preceding it. Park District staff uses this information to measure performance and monitor trends.

Appendix

This section includes a glossary of terms, a summary of authorized full-time and part-time employees, salary ranges, a demographic profile, and miscellaneous schedules that provide reference for staff and board.

It is recommended that examination of budget material be preceded by a careful review of the Budget Message and the Financial Summaries section.

Instructions for Navigating Annual Budget Downloadable PDF Files

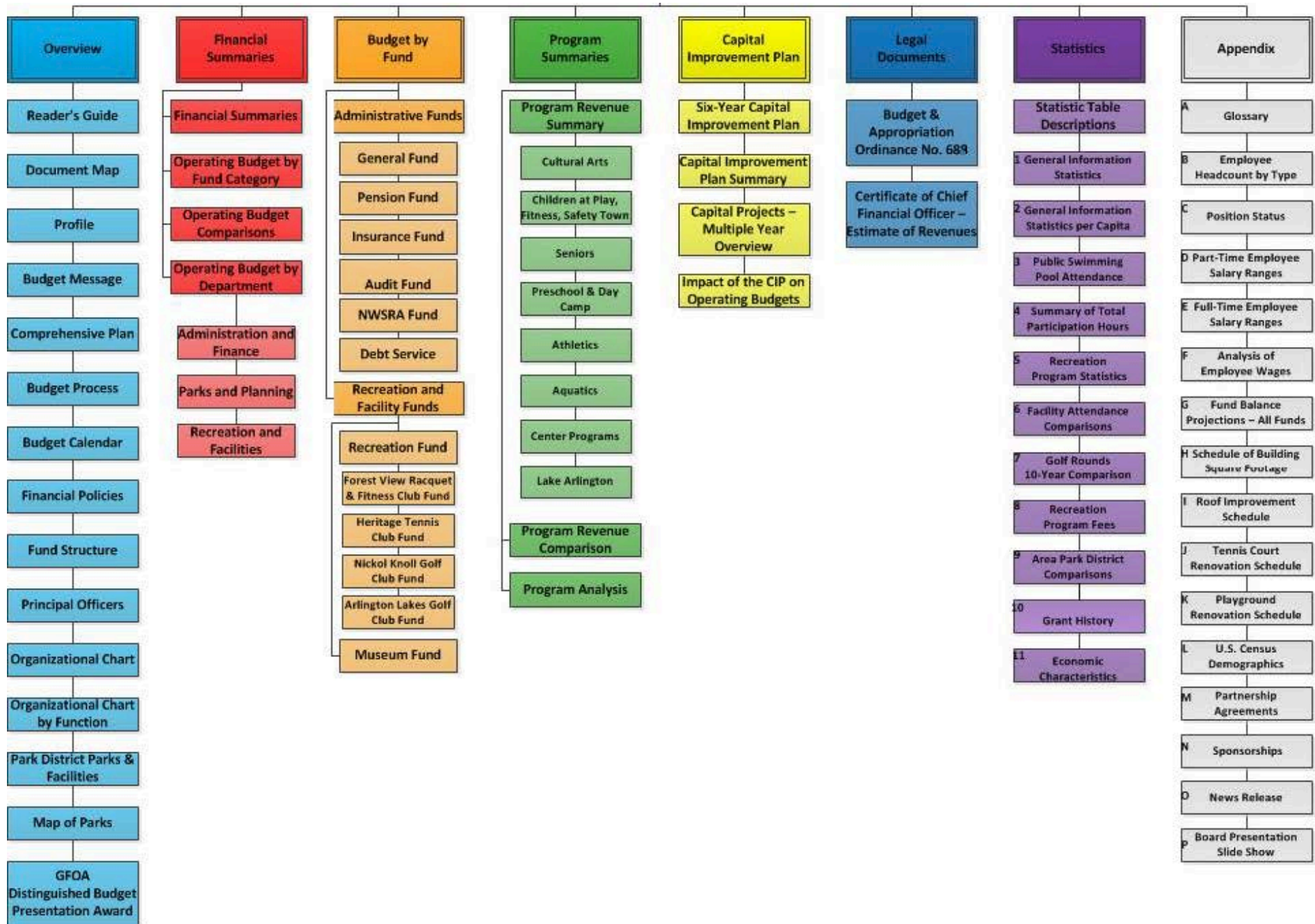
Bookmarks for major sections are provided in the navigation pane on the left. Click on the bookmark to jump directly to that section.

If a "+" sign appears at the left, click on the "+" to bring up subheadings.

All pages are linked to the Table of Contents or Document Map. To jump to a specific page or subsection from the Table of Contents, put the pointer finger on the title or page number within and click the mouse.

Click the Document Map link located in the top left hand corner of any page or click the Table of Contents bookmark on the left.

Document Map



Profile



Established

On June 9, 1925, the Arlington Heights Park District was formed with Commissioners Nathaniel Banta, Henry Klehm, Eugene Berbecker, Albert Volz, and Julius Flentie.

Governed

By a five member, volunteer Board of Commissioners, each of whom serves four years. Current Board consists of Maryfran H. Leno, President; Robert J. Nesvacil, Vice-President; Timothy Gelinias, Myles A. Naughton, and H. William (Will) Ploger.

Boundaries

The 16.2-square mile District is located in northern Cook County and southern Lake County, 27 miles northwest of downtown Chicago. It lies in Elk Grove and Wheeling Townships and is bordered by Buffalo Grove and Wheeling to the north; Elk Grove Village on the south; on the west by Rolling Meadows and Palatine; on the east by Mt. Prospect. The District serves most of Arlington Heights and small portions of Palatine, Mt. Prospect, Prospect Heights, Rolling Meadows, and Lake County.



Staff

The District has an appointed executive director responsible for administration of the District and 104 authorized full-time staff. The District also employs over one thousand part-time, seasonal, and temporary workers, and volunteers.

Real Estate

The equalized assessed value of real estate for 2014 is \$2,406,137,827 (most recent available).

Tax Rate

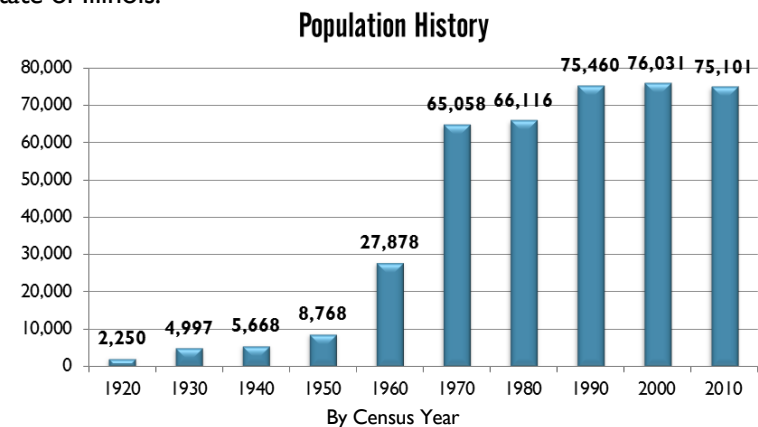
The tax rate for 2014 is .636 per \$100 of assessed value (most recent available).

Fiscal Year Budget

The proposed operating budget for 2016/17 is \$27,065,489. The fiscal year begins May 1 and concludes on April 30.

Population

The Park District's population is approximately 76,024. It's the third largest suburb in Cook County, the eighth largest suburb in the Chicago Metropolitan area and the twelfth largest community in the State of Illinois.



Ethnic Breakdown

The median household income is \$78,865 with an average household size of 2.5 and median age of 42.7. 88% of the population in the village is white, 1.3% are African American, 7.1% are Asian, and 5.7 % claim Hispanic ethnicity.

Bond Rating

The District issues General Obligation Bonds periodically for capital improvements. In October 2015, the Park District's Aaa bond rating was reaffirmed by Moody's Investors Service. The Aaa rating (highest rating available) will allow the Arlington Heights Park District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally. Arlington Heights Park District joins a select number of high performing park districts at the Aaa rating level.

Programs and Services

The District provides a full range of activities and services year-round. Major recreation programs include athletics, fitness, music, arts and crafts, performing arts, preschool programs, museum programs, swimming, tennis, senior programs, day camps, special events, trips, a before- and after-school program for grade school children called Children At Play (CAP). The District is affiliated with the Northwest Special Recreation Association, and sponsors the Community Band and many other special interest groups.

Park Resources

The District owns 457.42 acres, leases 258.56 acres of land and has 58 parks comprised of community parks, neighborhood parks, play lots, passive parks and linear parks. Recreational facilities include five outdoor swimming pools, five community centers (each with meeting rooms and four with gymnasiums), a cultural arts center, historical museum, senior center, Forest View Racquet and Fitness Club,

Heritage Tennis Club, Arlington Lakes Golf Club, Olympic Indoor Swim Center, Nickol Knoll Golf Club, Melas Park Softball Complex, Lake Arlington's 1.8-mile walk/bike path and 50-acre boating lake, Sunset Meadows driving range, a dog park, athletic fields and .88-mile walking path, 45 ball diamonds (41 Park District, 4 School District), 3 football fields and 7 soccer fields (5 Park District, 2 School District), 42 playgrounds, 52 outdoor tennis courts, 9 outdoor ice skating rinks, 7 sand volleyball courts, 30 basketball courts and 17 picnic areas.

Affiliations

The District is affiliated with the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD), and the Illinois Park and Recreation Association (IPRA).

Contact

Arlington Heights Park District: 1-847-577-3000; Fax: 1-847-577-3050; E-mail: comments@ahpd.org.

Web Site

<http://www.ahpd.org>

Budget Message



March 24, 2016

Board of Commissioners
Arlington Heights Park District
Arlington Heights, Illinois

The Annual Operating Budget of the Arlington Heights Park District for fiscal year ending April 30, 2017, is presented for your review. This budget document reflects the Park District’s comprehensive financial plan to provide parks, facilities, programs, and leisure services to residents and participants during the coming fiscal year. It is a working document subject to deliberation and modification prior to final adoption in April 2016.

We’re proud that we not only provide Park District residents with excellent programs and facilities, but are able to do so while maintaining a strong and stable financial position. Revenues continue to show signs of growth and are diversified among multiple sources. The Park District has a comprehensive approach to capital and infrastructure needs, not only planning for future assets, but also ensuring the proactive maintenance and replacement of existing assets. The 2016/17 budget also projects approximately \$15.5 million in accumulated fund balance, i.e. savings.

Moody’s Investors Service re-affirmed the Park District’s Aaa bond rating in October 2015 noting that the assignment of the highest grade Aaa rating reflects the District’s sizeable and affluent tax base, as well as sound financial operations.

Budget Development

This budget supports our Vision Statement and Goals to provide a full spectrum of year-round recreation programs, facilities, and park areas, in response to the diverse needs and desires expressed by the Arlington Heights Park District residents.

During the 2013/14 budget year, the Park District completed the 2014-2020 Comprehensive Plan. This plan was a yearlong effort which establishes a broad vision for the Park District moving forward. The resulting plan identifies six key goals areas: Financial Resources & Assets,

Recreational Opportunities & Facilities, Leadership, Teamwork, Customer-Focused Service, and Stewardship. Specific goals and strategies were developed for each of these areas. The Comprehensive Plan becomes the basis for developing the annual budget and capital improvement plan. A status update is included with the action items throughout the budget document.

The budget is constructed within a framework that balances internal needs with community expectations and economic conditions. The continuation of sound financial and operational philosophies has guided the development of the budget for the upcoming year. Continued emphasis is placed on efficiencies, partnerships, and strong financial policies.

2016/17 Budget Summary

The budget consists of several different funds, each playing a vital role in the provision of services to the residents. The total proposed Annual Operating Budget for 2016/17 is \$27,065,489, a 3.2% increase from the 2015/16 budget. The major components are shown below:

2016/17 Proposed Annual Operating Budget

General Fund	\$	5,347,575
Recreation Fund		9,845,838
Debt Service Funds		3,787,850
All Other Funds		8,084,226
Total	\$	<u>27,065,489</u>

Revenue sources for the Annual Operating Budget Funds increased to \$25,327,582, an increase of .7% over the previous year. Real estate taxes of \$15,121,825 (59.7%), and fees and charges of \$10,205,757 (40.3%), support the operating budget. Other significant changes in revenues and expenditures are highlighted in the Financial Summaries section.

Budget Message



Although the tax cap limits the Park District’s largest revenue source, the Park District is always trying to create new goals and initiatives to maximize current resources, address citizen demands in addition to balancing the budget when it is fiscally feasible. The tax cap for levy 2015 is .8% and for levy 2016 the tax cap will be .7%. The minimal growth of the District’s largest revenue source has caused an increased focus on cost savings throughout our budget process now and in the future.

In formulating the annual budget, staff analyzes an enormous amount of data to project the next fiscal year’s revenues and expenditures. Staff reviews current and historical revenues and expenditures, proposed new projects and initiatives, current economic conditions, relevant changes in law, and numerous other factors. Some items, particularly reoccurring expenses or more stable revenues, are relatively easy to predict and/or control. Other items are more volatile and can fluctuate greatly depending upon local and world conditions. The Park District’s overall budgeting philosophy is to budget and project figures conservatively.

By its very nature, the preparation of any budget requires the allocation of limited resources. This year, in particular, was challenging due to the slowing economy and increased costs, affecting all departments (fuel, utilities, health care, and commodities).

In summary, this budget:

- Provides an adequate, steady, balanced level of service and programs.
- Utilizes existing revenue streams to fund Park District services and programs.
- Preserves a substantial level of General Corporate and Recreation Fund reserves, consistent with adopted financial policies.

We can be proud of this budget, knowing that the Park District is taking appropriate actions regarding finances, as we continue on the path of long-term fiscal stability. In the upcoming fiscal year, particularly during this time of economic weakness and uncertainty, it is important that we remain vigilant in our attempts to control our costs at all levels.

Major Work for 2016/17 and 2017/18

The following projects, along with those projects outlined in the Capital Improvement Plan section, require the Park District to be financially astute in order to maintain its present healthy financial condition and maintain quality services and facilities.

Projects	2016/17	2017/18
Heritage Tennis Club Renovations	2,500,000	-
Sunset Meadows Synthetic Turf Project	2,000,000	-
Vehicle & Equipment Replacements	150,000	150,000
Contingency Projects	150,000	150,000
Heritage Park Playground Renovation	140,000	-
Arlington Lakes Golf Club Master Plan Improvements	130,000	-
Greens Park Playground Renovation	-	125,000
Park Improvements under \$100,000	275,500	289,500
Total	\$ 5,345,500	\$ 714,500

Arlington Lakes Golf Club Course Renovation – This was the first major renovation of the ALGC course since opening its doors in 1979. Construction began in June 2015 with an anticipated opening date of July 1, 2016. Major highlights include:

- Eliminating unnecessary bunkers and reconstructing the remaining bunkers
- Improved quality of sand and better drainage
- Level and rebuild all tee complexes
- Add continuous cart paths throughout course
- Reshaping #4, #6, #9, #11, #13, #16, #17, #18 and practice green
- Expanded patio area with outdoor grill
- Flip the nine hole sides to allow for 3 and 6-hole rounds
- Reconstruct holes #16 and #18 improving accessibility and aesthetics

Budget Message



Sunset Meadows Turf Project – The project converts two natural grass athletic fields into two regulation sized synthetic turf athletic fields. These new fields will require less maintenance, reduce the burden on other athletic fields and provide the opportunity to use them spring through fall. The project is scheduled to be completed by Fall 2016. The estimated cost is \$2,500,000.

Heritage Tennis Club – The Tennis Club renovation includes remodeling the locker rooms and reception/waiting area, ADA accessibility to the courts and the addition of a new programming room. Construction will begin in March 2016.

Maintenance of Facilities – The Park District anticipates continuing its program of renovating and updating facilities, structures, tennis courts, playgrounds, and general infrastructure under its current schedule of improvements. The implementation of capital projects depends on available financing.

Physical Accessibility of Facilities – In June of 2005, the Park District contracted with the National Center on Accessibility (NCA) to conduct a physical accessibility assessment of 66 parks and program use spaces. The assessment provides a comprehensive evaluation of the District's current level of physical access for people with disabilities and recommendations for improving accessibility. In 2003, special legislation removed the NWSRA Special Recreation fund from the tax cap. This permits the Park District to levy up to the full statutory rate of 4¢ to provide services to the disabled in Illinois. The Capital Improvement Plan identifies \$152,000 projects (ADA) for 2016/17 and \$122,500 for 2017/18.

Infrastructure Needs – The Park District invests a large amount of capital funds each year to maintain the assets of the District in a sound financial manner.

Land Acquisition – The Park District is interested in increasing park acreage to meet the national open space and park standards and continues to pursue property adjacent to existing parks. Newly acquired land must meet the goals of the Park District (it is best if the land can be programmed to provide a source of revenue for its operation). Large parcels, or parcels adjoining existing parks, provide the best flexibility to the Park District for future needs.

Future Direction – The Park District revised the Comprehensive Plan, which provides direction for the next several years. Long-term plans for program offerings, staffing, technology, facility improvements, and funding will develop as part of this budget and the Comprehensive Plan. Major capital improvements identified in the Capital Improvements section will be funded from existing funds and future non-referendum bond issues.

Acknowledgements

The dedication of management and staff to the budget process deserves recognition. They are to be commended for their continued efforts.

On behalf of the entire management team, staff, and community, it is my privilege to acknowledge our sincere gratitude for your leadership, counsel, and encouragement. We look with confidence to the Park Board as together we develop new recreational initiatives, elevate standards, and provide responsive leisure services for the community. The solid foundation provided by this budget ensures that a shared vision for the Arlington Heights Park District will be further realized in the coming year.

Respectfully submitted,

Stephen C. Scholten

Stephen C. Scholten
Executive Director

2014-2020 Comprehensive Plan



The 2014-2020 Comprehensive Plan is built on the success of our previous Comprehensive Plans that began over 30 years ago. The Comprehensive Plan is the central guiding document for the Park District and identifies goals and areas of focus. Over the years we have grown by 223 acres, our facilities are well maintained and due to the investments in maintaining our assets, our parks are in great shape. We strive to be financially healthy and we are mission focused. For 2016/17, two major facilities (Sunset Meadows Athletic Fields and Heritage Tennis Club Renovations) will be updated. Capital Improvement Plan projects focus on maintaining facilities and saving money for updating another Community Center in 2019/20.

The Comprehensive Plan identifies major work goals for the next five years. These goals are designed to move the Park District forward to meet the ever-changing needs of the community. In determining future needs, staff utilized the following tools: online community surveys, Park Board visioning sessions, supervisory staff brainstorming, program evaluations, resident comments, and industry trends.

The Plan serves to identify goals the Park District will focus on over the next five years, and outlines specific action strategies that will help accomplish these goals. Specifically identified are action plan items and work needed for the Park District to respond effectively to external conditions, such as demographic and economic changes.

The Plan plays an integral role in shaping the budget. Each area of the budget identifies strategies and action plan items linked to six goals.

Goals are areas of Park District focus over the five-year planning period. The Plan’s goals are complementary and support the overall vision, mission, and values.

Strategies are specific topics within each goal that the Park District will focus on to achieve that particular goal.

Action Plan Items are the specific steps the Park District will take to accomplish the goals and strategies. Action plan items will be SMART (specific, measurable, action-orientated, realistic, and time-stamped) and provide clear direction on what needs to be accomplished within the five-year planning period.

Together, the goals, strategies, and action plan items – comprise a picture of what the Park District wants to accomplish with its Comprehensive Plan, along with other development tools and ordinances. They provide direction and serve as a guide for evaluating specific projects and alternatives.

The Park District continues to work toward organizational alignment from strategic goals to individual performance standards. The goals and objectives included in the department information are the intermediate step and should tie directly to the strategies and action items identified on the next two pages.



2014-2020 Comprehensive Plan



	Status	Fiscal Year
Financial Resources & Assets		
1.1 Identify and pursue alternative funding to meet public demand.		
Explore new opportunities (including grants) and continue to seek funding and in-kind opportunities with existing and new partners.	IP	2015/16
Establish procedures and processes for identifying, pursuing, and obtaining all possible grant money for construction projects.		2016/17
1.2 Administer the District finances in a sound and accountable fiscal manner.		
Continue to evaluate capital projects community center renovations to ensure that the Park District is prepared to go forward, if and when the opportunity arises.	IP	2015/16
Update record descriptions and classifications to maintain proper disposal requests.		2016/17
1.3 Provide a safe environment for District visitors and personnel.		
Inventory park assets with GIS/GPS technology to provide efficient management and maintenance of park assets.		2017/18
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.		
Research options for using the data from the District's online registration.	C	2015/16
Create and implement a rewards/loyalty program for AHPD patrons.	IP	2015/16
Convert the District's current inspection program from paper forms to electronic format.	IP	2015/16
Learn GIS and implement it into everyday use by both staff and patrons of the Park District.	IP	2016/17
Research increasing the use of point-to-point wireless networking equipment bringing network access to remote locations without adding new cabling/infrastructure.		2017/18
Implement a fully integrated fleet tracking software program.		2018/19
1.5 Reap the benefits of synergy by strategically managing and integrating a customer's point-of-view agency-wide to reinforce the Park District's desired image for the purpose of building long-term relationships.		
Research new ways for customers to navigate the online program guide and provide electronic assistance in finding suitable programs for individual family schedules.	C	2016/17
Recreational Opportunities & Facilities		
2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.		
Create an accurate boundary map of the entire Park District.	C	2015/16
2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.		
Explore options to increase the amount of recreation programming space available to the community.	C	2016/17
Evaluate preschool program offerings District wide.		2015/16
Study the recreation program offerings to eliminate dead weight programs and offer new, fun, and innovative programs in their place.	IP	2018/19
2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.		
Re-evaluate both tennis clubs' branding images developed in 2011 and take the marketing efforts to a second level.	IP	2015/16
Leadership		
3.1 Encourage staff to be actively involved in community and professional organizations.		
Review and assess suitable community organization(s) and research the benefit to the Arlington Heights Park District.		2016/17

2014-2020 Comprehensive Plan



	Status	Fiscal Year
Leadership		
3.2 Seek out partnerships with other recreation providers within our region.		
Review and evaluate effectiveness of Park District advisory committees.	IP	2015/16
3.3 Enhance the District's image through effective and proactive public relations.		
Develop an updated program evaluation process and form.		2015/16
Outline the design intent for interior wayfinding and promotional signage.		2016/17
Lead intergovernmental communication with school districts by meeting with administration on an annual basis.		2018/19
Teamwork		
4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.		
Produce a series of Content Management System (CMS) and Email Broadcast training videos.	C	2015/16
4.2 Encourage our employees to eagerly participate in meaningful growth opportunities.		
Develop career paths for all applicable full-time positions and tie into succession plans.	IP	2015/16
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.		
Develop an online New Employee Orientation program available on the InfoSpot.	C	2015/16
Coordinate the District's submission for Distinguished Accredited Agency with IPRA/IAPD.	C	2015/16
Evaluate and implement improvements to Parks & Planning Department job descriptions and organizational structure.	IP	2015/16
Establish a sound Parks & Planning employee succession plan and provide guidance to employees for career planning and goal setting.	IP	2015/16
Develop a training program to improve custodian communications.		2016/17
Customer-Focused Service		
5.1 Maintain effective interaction between Board and staff.		
Design, implement and evaluate, on an annual basis, a long range planning survey to determine the consensus vision of the Board of Commissioners.	IP	2015/16
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.		
Implement a new online Get Help Desk designed to streamline Marketing and IT requests.	IP	2014/15
5.3 Continue quality customer-focused service.		
Develop a Customer Service Plan for Recreation and Facilities Department.	C	2015/16
Develop a Customer Care Manager position in the Recreation & Facilities Department.		2015/16
Explore the feasibility of reconfiguring all websites using responsive web coding.	C	2016/17
Stewardship		
6.1 Continue to promote and educate the public on environmental and conservation issues.		
Evaluate/expand green management practices to reduce the District's carbon footprint.		2018/19
6.2 Protect and actively manage our natural resources.		
Convert Parks and Planning Inspection forms to digital/tablet form for storage.	IP	2014/15
Develop a Parks and Planning Tree Inventory and Management Plan.		2016/17
6.3 Develop standards for planning and construction of new facilities.		
Develop and implement construction standards for commonly improved assets.	C	2015/16

Budget Process

Basis for the Budget

Basis for the budget includes background material from the Park District's Comprehensive Plan completed in 2014. The Comprehensive Plan and Capital Improvement Plan are integral parts of the budget planning process. As projects are approved, the effects of those capital improvements are made a part of the operating budget.

The Park District combines a year-end review with the next year's budget to assure that the base line information used for comparison purposes is reasonably close to year-end expectations. Detail budgeting begins in November, and several review meetings are held during January and February. The draft Capital Improvement Plan is presented to the Board of Commissioners at the February Committee of the Whole meeting and the draft of the annual budget is presented to the Board of Commissioners at a Committee of the Whole meeting the first week in March. The Annual Budget is finalized and a tentative Budget and Appropriation Ordinance is approved.

The Budget and Appropriation Ordinance is adopted following a public hearing scheduled in April. Thirty days prior to the hearing, notice of the place and time is published in the local press, and copies of the ordinance are made available for inspection by the public at the Park District Administration Center, 410 N. Arlington Heights Road, Arlington Heights, IL, and the Arlington Heights Memorial Library reference desk. The Budget and Appropriation Ordinance must be adopted before the first quarter of each year, and filed with the Cook County Clerk within 30 days of adoption.

State law prohibits further appropriation at anytime within the same fiscal year. The Board of Commissioners has the authority after the first six months of the fiscal year, to make transfers between various items in any fund in the appropriation ordinance with a two-thirds vote. Transfers cannot exceed 10%, in the aggregate, of the total

amount appropriated for the fund or item that is having funds reallocated.

Budget Implementation and Monitoring

The budget process continues with implementation of budget policies developed during the process. Goals and objectives of the budget are translated into purchase orders and check requests. Management receives monthly reports detailing budget status on a monthly and year-to-date activity basis, to actively monitor the budget policy implementation.

Budget policies are implemented on a timely basis. Policies, such as golf fee increases, are put into effect at the beginning of the golf season in March. Tennis club fee increases are implemented in September, and fees for recreation programs increase beginning with spring session classes. Monitoring of registration fees is an on-going basis with the review of individual programs for each program season.

Budgetary control is employed as a management control device during the year through an internal reporting process. The process includes verification of appropriation amounts prior to expenditures, and a monthly review of all account totals compared with appropriations. Additionally, the Board of Commissioners reviews all expenditures, with a monthly review of all account totals compared with the appropriations and projected year-end totals.

Budget Amendment

Each month, the Board of Park Commissioners receives a revenue and expense report, which indicates the status of budget categories comparing them to budget. After six months, if necessary, the Board receives a report indicating which accounts will need transfers at year-end. Transfers within the same fund are simply movement from one account that is under budget to another that is over budget. Transfers between expense categories are approved by the Board at the end of the fiscal year as basic housekeeping.

Budget Calendar



The budget calendar includes planning time for the budget process, including meetings with Board and staff, as well as public meetings with residents of the Park District.

2016

January 11	Budget worksheets and instructions will be distributed
January 21	Budget review meetings with the Executive Director and the Parks and Planning Department
January 25	Budget review meetings with the Executive Director and the Recreation and Facilities Department
January 22	Budget review meetings with the Executive Director and golf operations staff
January 18-27	Directors finalize the 6 –Year Capital Improvement Plan and Projects for 2016/17
January 19-28	Review meetings with the Executive Director as needed
January 29	Distribution of the Proposed Capital Improvement Plan to the Board of Commissioners and staff
February 3	Presentation of the Proposed Capital Improvement Plan to the Board of Commissioners
March 25	Distribution of the Proposed Annual Operating Budget to the Board of Commissioners and staff. Make available to the public at the Park District Administration Center and the Arlington Heights Public Library
April 6	Board of Commissioners' Committee of the Whole meeting to review the Annual Operating Budget Publish Public Hearing Notice
April 12	Public Hearing held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance. Tentative approval of the 2016/17 Budget and Appropriation Ordinance.
April 26	Adoption of the 2016/17 Budget and Appropriation Ordinance. This must be legally enacted prior to August 1.
May 1-31	File the Budget and Appropriation Ordinance along with the proper certifications with the County Clerk's Office.
November 1	The Board of Commissioners may amend the Budget and Appropriation Ordinance in the same manner as its original enactment. After six months of the fiscal year, by two-thirds vote, the Board of Commissioners may transfer any appropriation item it anticipates being unexpended to any other appropriation item. Such transfers, in the aggregate, may not exceed ten percent of the total amount appropriated in such fund.

Financial Policies

The Arlington Heights Park District strives to maintain a conservative, fiscally-prudent approach to budgeting and management of its fiscal affairs. The overall goal of the Park District's financial policies is to establish and maintain effective management of Park District financial resources. Formal policy statements provide the foundation for achieving this goal. This section outlines the policies used in guiding the preparation and management of the Park District's overall budget and the major objectives to be accomplished.

Operating Budget Policies

The Park District is committed to providing quality park areas and recreational facilities and services to meet the demands of residents of the Arlington Heights Park District.

- A comprehensive annual budget will be prepared for all funds expended by the Park District.
- The budget will be prepared in such a manner as to facilitate its understanding by citizens and elected officials.
- The Park District is committed to providing all Park District services and operations in a responsive, efficient, and cost-effective manner.
- The Park District is committed to complying with the American with Disabilities Act through funding for facility improvements and training of employees.
- The Board of Commissioners and staff complied with state law when preparing and adopting the tax levy.
- The Park District is committed to meeting PDRMA (risk management agency) safety rules and regulations.
- Pension (IMRF), museum, audit and liability insurance, and special recreation (NWSRA) have separate tax levy extensions, and are accounted for in separate funds. This is required under Park District statute.

- The Park District continues to work toward the goal that operating expenditures will not exceed projected revenues. Exceptions to this goal are a planned reduction in fund balance reserves; a portion of the fund balance reserves may be used for capital repair and replacement; a portion may need to cover unanticipated drops in revenue or increases in costs. Ending fund balance must meet minimum policy levels. It is allowable for total expenditures to exceed revenues in a given year as long as the projected ending fund balance meets minimum policy levels.
- The Park District may accumulate funds for the purpose of building repairs and improvements.

Accounting, Auditing and Financial Reporting Policies

The Park District will maintain its position as a leader in producing financial reports in conformance with generally accepted accounting principles and pronouncements by the Governmental Accounting Standards Board. The Park District follows generally accepted accounting principles in accounting for the funds of the Park District.

- The Park District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.
- An annual audit will be performed by an independent public accounting firm; with an audit opinion to be included with the Park District's published Annual Financial Report.
- The Comprehensive Annual Financial Report (CAFR) shows the status of the Park District's finances on the basis of "generally accepted accounting principles" (GAAP). This is consistent with the way the Park District prepares its budget.

Financial Policies

Accounting, Auditing and Financial Reporting Policies (continued)

- All governmental funds including General Corporate, Special Revenue, Debt Service, and Capital Projects funds are accounted for and budgeted for using the modified accrual basis of accounting, with revenues being recorded when the services or goods are available and measurable. Expenditures are recorded when the liability is incurred. General property tax revenue is recognized as revenue at the time it is considered measurable and available to finance current expenditures. The Park District uses a detailed line item budget for accounting, expenditure control, and monitoring purposes.
- The District strives to meet the guidelines and criteria to receive the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting. The District has received the award annually since 1987.
- The annual budget document provides basic understanding of the District's planned financial operations for the coming year. This budget continues to conform to Government Finance Officers Association's program requirements, and we are submitting it to GFOA to determine its eligibility for another Distinguished Budget Presentation award. The District has received the award annually since 2003.

Investment and Cash Management Policy

The District adheres to treasury management practices permitted by state statutes and adopted investment policies. The primary objective is to invest public funds in a manner which will provide a competitive investment return with the maximum security while meeting daily cash flow demands of the District and conforming to all state statutes governing the investment of public funds.

- Criteria for selecting investments and the order of priority are: safety, liquidity, and yield.

- An investment policy has been adopted by the Board, which provides guidelines for the prudent investment of temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system.
- All funds must be invested or held in secure instruments that are both (a) allowed by state law AND (b) insured by either an agency of the federal government, collateralized by the holding institution, or judged to be safe by the Illinois Institutional Investors Trust or any successor group which guides investments for a consortium of park districts or other municipal governments.
- The District's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the District to invest funds to the fullest extent possible. The District attempts to match funds to projected disbursements.

Revenue Policies

The Park District will estimate annual revenues on an objective, reasonable, and conservative basis. Revenues will be estimated based on historical trend analysis. Staff conducts an in-depth analysis of most revenues annually including customer needs, cost to provide the service, market conditions, target markets, trends, climate impact, and facility availability.

- The Park District proposes program fees and taxes that exceed general operating expense each year to generate a surplus for emergency and reserves and future capital projects.
- Registration fees are based on the Park District's fees and charges policy. Non-resident fees are more than resident fees. Program pricing is intended to cover direct and indirect costs, and be within an acceptable range of what other park districts or private enterprises are charging for similar services.

Financial Policies

Revenue Policies (continued)

- Non-residents do not support the Park District through taxes and therefore are charged an additional fee to assist with paying for overhead, facility maintenance, and program development expenses covered by taxes.
- Recreation programs attempt to recover 100% of direct costs and a portion of indirect costs on a budget-year basis. However, on an individual basis, some programs are totally subsidized (free) while other programs recover additional costs.
- Golf club fees are based on the golf course fees and charges policies, and recommendations of the Golf Committee, which were approved by the Board of Commissioners at the December 2015 Board Meeting.
- The Park District will aggressively pursue opportunities for grant funding.
- Tennis club fees are based on the tennis club fees and charges policies approved by the Board of Commissioners at the December 2015 Board Meeting.

Expenditure Policies

- The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.
- The responsibility for purchasing rests solely with the department directors of the Park District, with final approval for purchases acknowledged by the executive director. Authorization for purchases of unbudgeted products or services must include the source of additional funds or a corresponding reduction in the budget, which will fund such a request.

- An operational control of departmental budgets is maintained by a preliminary check of funds availability on a line-item basis. Each department is responsible for ensuring funds are available within the specific line item before the issuance of purchase orders.
- The Park District is committed to updating the capital improvement plan based on the Park District's statement of purpose and goals and objectives as outlined in the Comprehensive Plan.
- Salaries and wages of full-time staff will be projected based on authorized staffing levels (Appendix B & C). Projections will comply with the existing compensation plan (Appendix D & E). Overtime and seasonal work is budgeted separately.

Capital Improvement Policies

The purpose of the Capital Improvement Plan (CIP) is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness. A six-year CIP is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget.

- The District shall maintain a Capital Improvement Plan and capital improvements will be made in accordance with that plan. The Plan should be updated annually.
- As part of the development of the Capital Improvement Plan, the condition of the District's infrastructure will be evaluated to appropriately prioritize and schedule maintenance and replacement.
- The Capital Improvement Plan will be developed using a team approach and prior to completing the operating budget to ensure adequate resources are available to fund all the projects in the Plan.

Financial Policies



Capital Improvement Policies (continued)

- Projects are evaluated using the following criteria:
 - Eliminates a threat to personal and public safety
 - Satisfies or meets a legal requirement, liability, or mandate that must be addressed in the next fiscal year (law, regulation or court order)
 - Advances the implementation of the Comprehensive Plan
 - Satisfies or meets a legal requirement, liability, or mandate that can be addressed in future years of the Capital Plan (law, regulation, or court order)
 - Improves the positive impact on the environment and reduces carbon footprint
 - Rehabilitates or replaces a facility or equipment that has reached its useful life and/or preserves existing resources/ return on investment
 - Reduces future maintenance or operating costs
 - Leverages available private or local, state, or federal government funds
 - Generates net revenue that will exceed the direct operational cost of facility and create a profit without using tax revenue
 - Provides new or expanded level of service
 - Promotes intergovernmental cooperation and other partnership opportunities
 - Improves the way the District operates resulting in increased productivity and efficiency, i.e. raise quality, save labor time, improve service, enhance communication, maximize layout of space, enhance technology.

- The corresponding year of the Capital Improvement Plan will be incorporated into the annual budget as the Capital Budget. Projects slated for subsequent years are approved on a planning basis only.
- The District defines a capital project as having a relatively high monetary value (at least \$5,000 for operating equipment and machinery and at least \$25,000 for land acquisition and improvements), a long useful life (at least five years), and results in the creation of a fixed asset or the revitalization of a fixed asset.
- Funding for the Capital Improvement Plan includes accumulated budget surpluses in the form of fund balances, user fees, grants plus debt management.

Debt Policy

The laws of the State of Illinois authorize the District the power and authority to contract debt, borrow money and issue bonds for public improvement projects. Under these provisions, the District may issue debt to pay for the cost of acquiring, constructing, reconstruction, improving, extending, enlarging and equipping such projects or to refund bonds. The Park District's primary objective in debt management is to keep the level of indebtedness within available resources. It is imperative to keep the debt, within the legal debt limitations established by state law, at a minimum cost to the taxpayer.

The Park District retains external bond counsel for all debt issuances to ensure compliance with applicable federal and state tax and other laws and regulations pertaining to public financing. The District will not issue debt without a written opinion by bond counsel.

Financial Policies



Debt Policy (continued)

The Park District prepares the appropriate disclosures as required by the Securities and Exchange Commission, the Federal Government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers and other appropriate entities and persons to ensure compliance with applicable laws and regulations. The District adheres to the following guidelines when approaching the option of debt as a source of revenue:

- Debt is used only to provide financing for essential and necessary capital projects. Long-term borrowing will not be used to finance current operations or normal maintenance.
- The goal of providing cost-effective services must be weighed against the ability to borrow at the lowest possible rate.
- Benefits of the improvement must outweigh its costs, including the interest cost of financing.
- Financing of the improvement will not exceed its useful life.
- All debt issued, including lease-purchase methods, will be repaid within a period not to exceed the expected useful life of the improvements financed by the debt.

Reserve Policies

The District has established fund balance reserve policies for the governmental funds. A portion of the fund balance reserves may be used for capital repair and replacement; a portion may need to cover unanticipated drops in revenue or increases in costs. Ending fund balance must meet minimum policy levels. It is allowable for total expenditures to exceed revenues in a given year as long as the projected ending fund balance meets minimum policy levels.

- The General Fund and its subsidiary fund, the Liability Insurance Fund, restrict a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The General Fund assigns a minimum of 25% of annual budgeted expenditures for fiscal sustainability.
- The Recreation Fund restricts a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The Recreation Fund assigns a minimum of 25% of annual budgeted expenditures for fiscal sustainability.
- The Debt Service and Capital Projects funds do not have established fund balance limits due to the nature of the transactions accounted for in these funds.
- The tax supported funds restrict a portion of the fund balance based on the amount of deferred property tax revenue at fiscal year-end. These funds also have additional restrictions for fiscal sustainability with a minimum percentage of annual budgeted expenditures as follows:

Liability Insurance	25%
IMRF and Social Security	20%
Public Audit	15%
Museum	10%
Special Recreation	10%

Any remaining fund balance in these funds is restricted to the purpose of the fund.

Fund Structure

In governmental accounting, all financial transactions are organized within funds. The Park District abides by Generally Accepted Accounting Principles (GAAP) governing the use of funds. First, a fund contains a group of accounts segregated for certain purposes. Second, the financial transactions related to these purposes will be recorded in the accounts of the fund. Third, these accounts must be self-balancing and must include information about all the financial resources revenues, expenditures and fund balance. The Park District uses a detailed line-item format to monitor revenues and expenditures.

The Park District makes use of four Governmental Fund types: General Fund, Special Revenue Funds, Capital Improvement Funds, and Debt Service Funds.

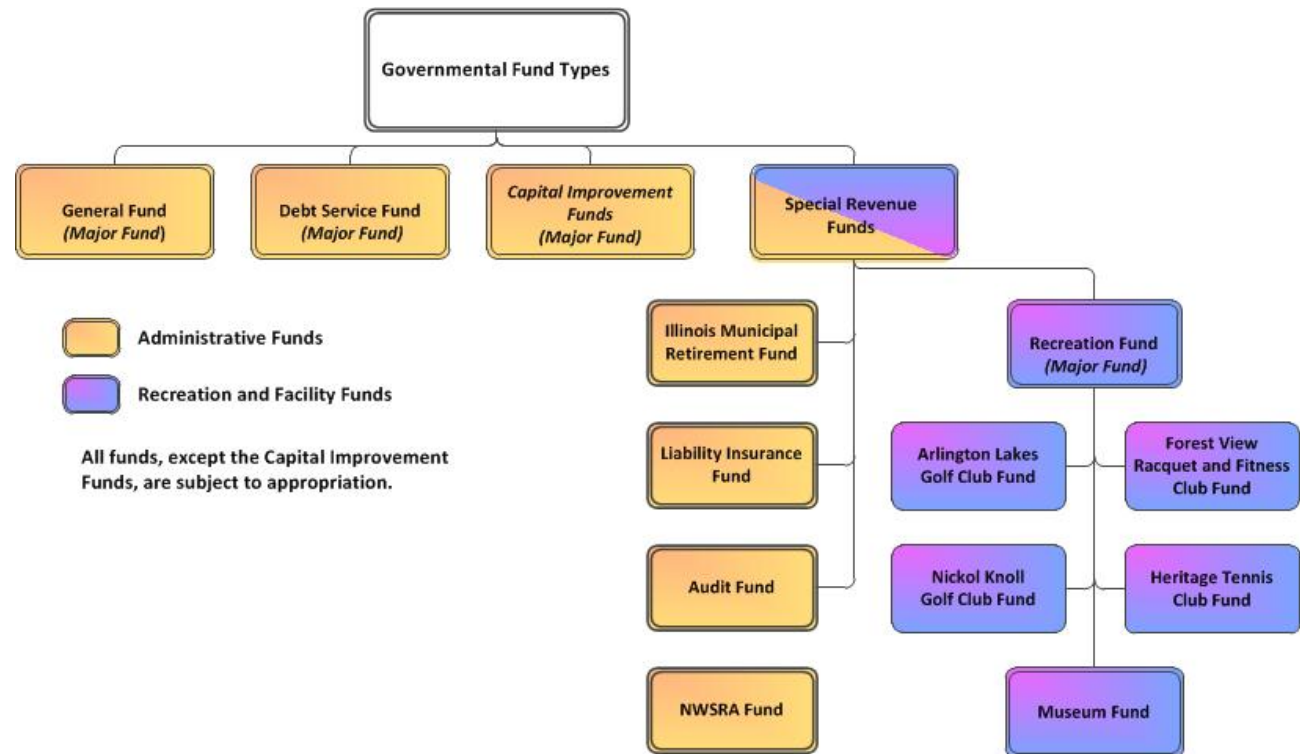
The following is a brief description of each fund type.

General Fund - The General Fund is the general operating fund of the Park District. It is used to account for administrative, maintenance, parks, and all other financial resources except those required to be accounted for in another fund. Funding is provided from property taxes, replacement taxes, interest income, and donations.

Special Revenue Funds - Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose. Recreation, Pension (IMRF), audit, museum, liability insurance, and special recreation (NWSRA) are levied separately by the Park District and are established in separate funds. There are no maximum rates for levies for the IMRF and Liability Insurance Funds as there are for the other fund levies. Proceeds from these levies can only be used for specific purposes.

Capital Improvement Funds - Capital Improvements Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects.

Debt Service Fund - The Debt Service Fund is used to account for the short-term and long-term payment of principal and interest on borrowed funds.



Fund Structure



The accounts of the Park District are organized by two major areas: Administrative Funds and Recreation and Facility Funds. Each fund is considered a separate accounting entity. A listing and definition of funds, activities and their relationships follows:

ADMINISTRATIVE FUNDS

GENERAL FUND - The General Fund is a major fund and the general operating fund of the Park District. It is used to account for administrative, maintenance, parks, and all other financial resources except those required to be accounted for in another fund. Funding is provided from property taxes, replacement taxes, interest income, and donations.

ILLINOIS MUNICIPAL RETIREMENT FUND - The IMRF Fund is a Special Revenue Fund (non-major fund) and accounts for the activities resulting from the Park District's participation in the Illinois Municipal Retirement Fund. Revenues are provided by a specific annual property tax levy, which produces a sufficient amount to pay the Park District's contributions to the Fund on behalf of the Park District's employees. Payments to IMRF and receipt of property taxes are the major activities in this fund.

LIABILITY INSURANCE FUND - This fund is a Special Revenue Fund (non-major fund) and accounts for the operation of the Park District's insurance and risk management activities. Financing is provided from an annual property tax levy. This fund records the insurance expenditures.

AUDIT FUND - This fund is a Special Revenue Fund (non-major fund) and accounts for the expenditures related to the Park District's annual financial compliance audit which is mandated by State statute. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Transactions consist of property taxes received and audit expense.

NWSRA FUND - This fund is a Special Revenue Fund (non-major fund) and established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association, to provide outstanding opportunities through recreation for children and adults with disabilities.

DEBT SERVICE FUND - This fund is a major fund and was established to account for the accumulation of resources and payment of general obligation bond principal and interest. The Park District issues general obligation bonds to provide funds for the acquisition and construction of major capital improvements. General obligation bonds have been issued for general government activities and are direct obligations and pledge the full faith and credit of the Park District.

RECREATION AND FACILITY FUNDS

RECREATION FUND - This fund is a special revenue Fund (major fund) used to account for the operations of recreation programs. Financing is provided from an annual property tax levy and fees and charges for programs and activities such as swimming, senior adult programs, preschool, and day camp programs. The Park District's indoor swimming pool, five outdoor swimming pools, lake programs, and Melas Park programs are recorded in this fund. The Park District uses subsidiary funds to account for revenues and expenditures for the golf and tennis club operations.

FOREST VIEW RACQUET AND FITNESS CLUB FUND - a subsidiary fund established to account for the operations and maintenance of an indoor racquetball, indoor tennis and fitness facility. Operations include rental of the racquetball courts and tennis courts, a fitness area, and related programs. Financing is provided by the proceeds from user charges and program revenue.

HERITAGE TENNIS CLUB FUND - a subsidiary fund established to account for the operations and maintenance of an indoor tennis facility. Operations include the rental of the tennis courts and related programs. Financing is provided by the proceeds from user charges and program revenue.

ARLINGTON LAKES GOLF CLUB FUND - a subsidiary fund established to account for the operations and maintenance of an 18-hole golf course and driving range. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

NICKOL KNOLL GOLF CLUB FUND - a subsidiary fund established to account for the operations and maintenance of a 9-hole golf course. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

MUSEUM FUND - The Museum Fund is a Special Revenue Fund (non-major fund) established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum. The Park District's responsibility is to provide recreation programs at the Museum.

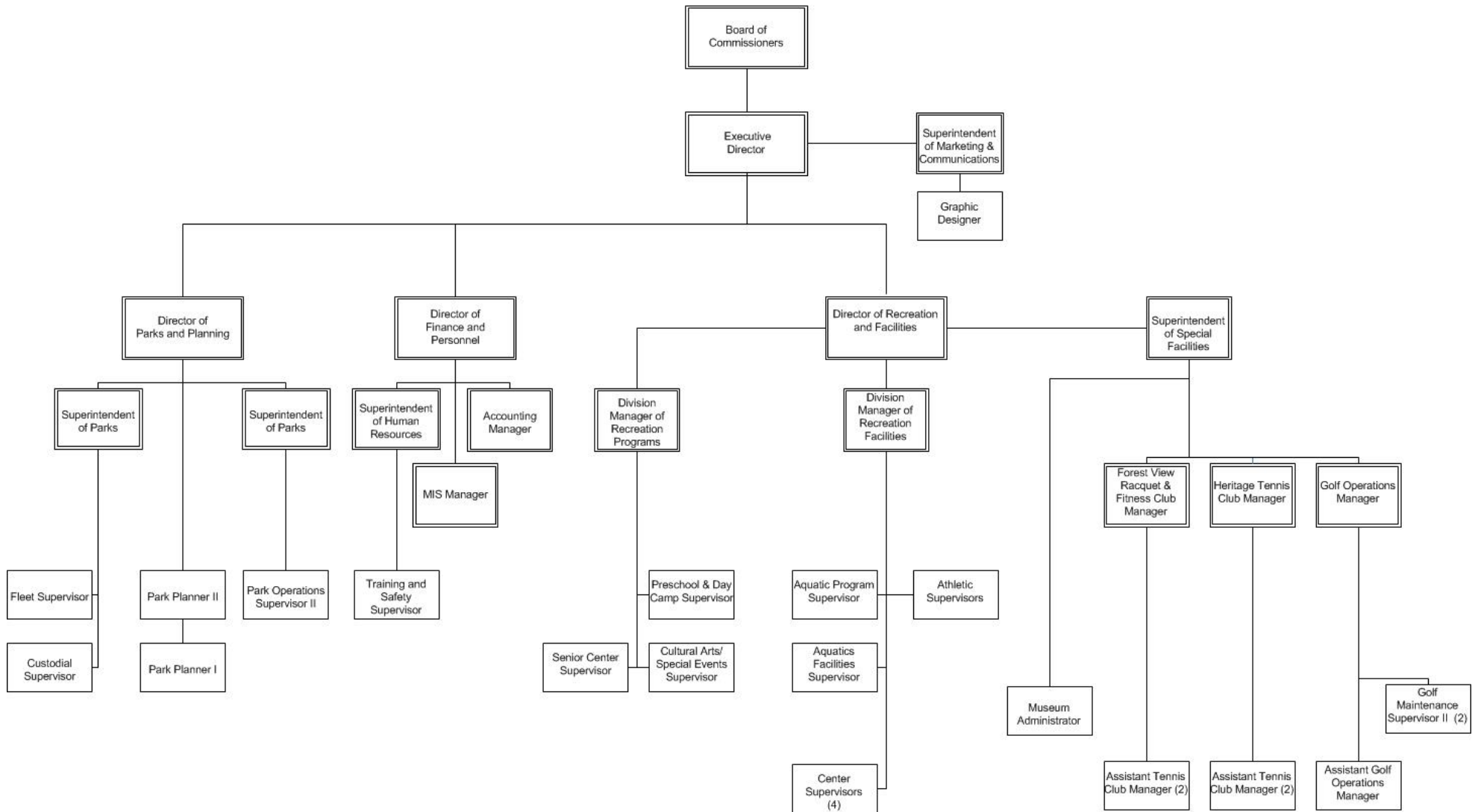
Board of Commissioners

Maryfran H. Leno	President
Robert J. Nesvacil	Vice President
Timothy Gelinas	Commissioner
Myles A. Naughton	Commissioner
H. William Ploger	Commissioner

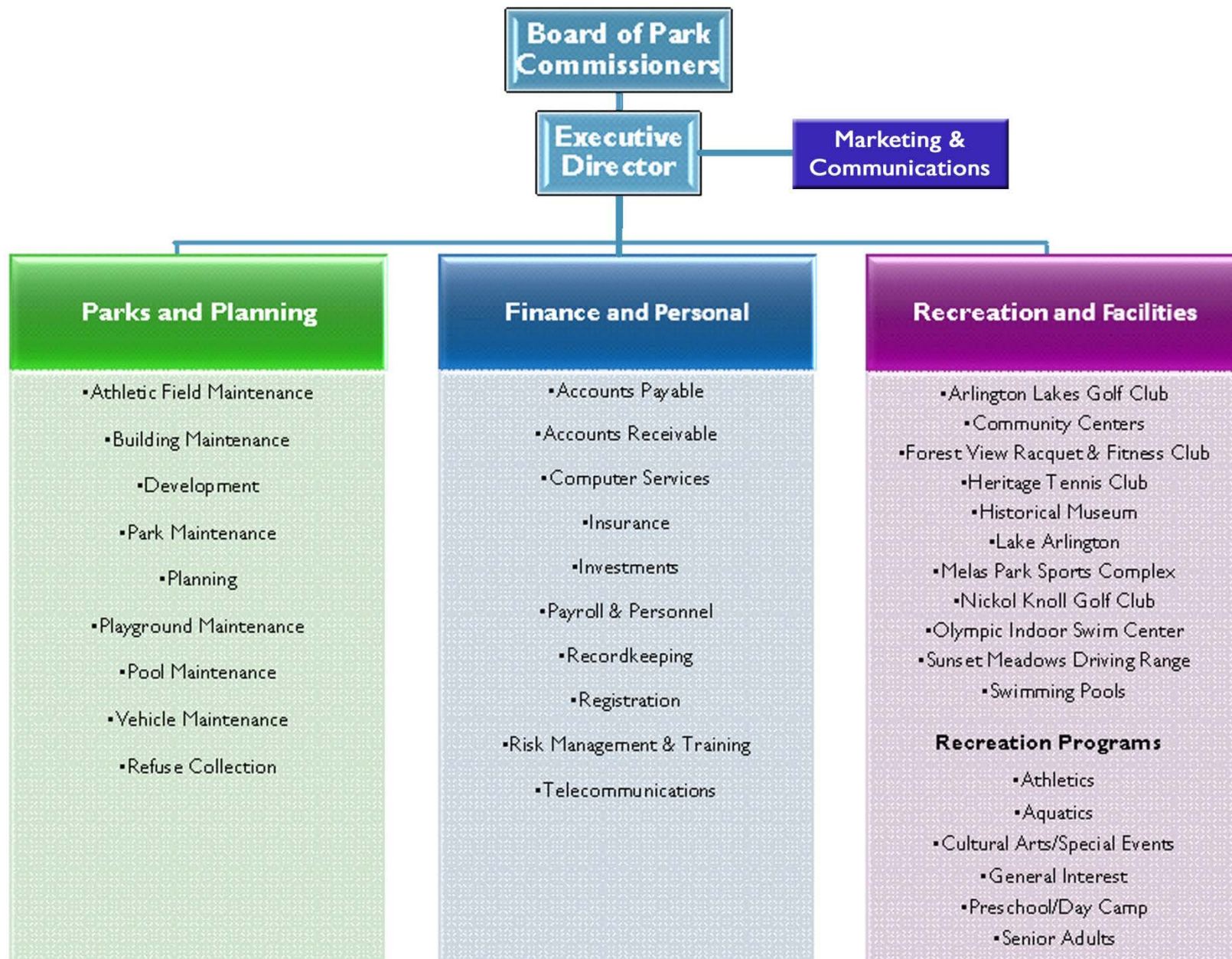
Administrative Staff

Stephen C. Scholten	Executive Director
Donna L. Wilson	Director of Finance & Personnel
Alann Petersen	Director of Parks & Planning
Brian E. Meyer	Director of Recreation & Facilities

Organizational Chart



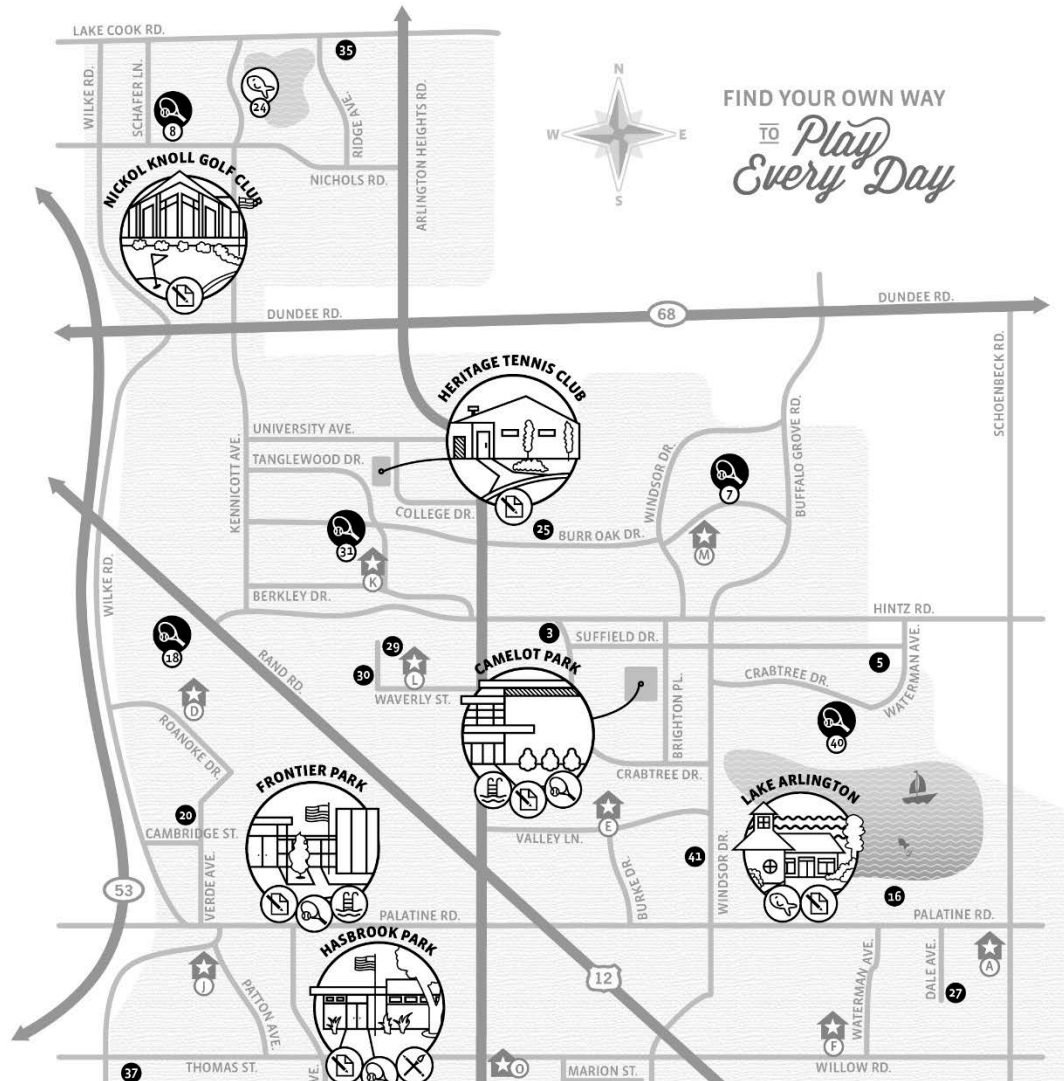
Organizational Chart by Function



Map of Parks & Facilities


Our Main Facilities

-  **ADMINISTRATION CENTER**
410 N. Arlington Heights Rd.
847-577-3000 www.ahpd.org
-  **NORTH SCHOOL PARK**
307 N. Evergreen Ave
-  **ARLINGTON LAKES GOLF CLUB**
1211 S. New Wilke Rd.
847-577-303
-  **CAMELOT PARK**
1005 E. Suffield Dr.
847-577-3010
-  **FOREST VIEW RACQUET & FITNESS CLUB**
800 E. Falcon Dr.
847-640-2574
-  **FRONTIER PARK**
1913 N. Kennicott Dr.
847-577-3015
-  **HASBROOK PARK**
333 W. Maude Ave.
-  **HERITAGE PARK**
506 W. Victoria Ln.
847-577-3020
-  **HERITAGE TENNIS CLUB**
7 W. College Dr.
847-398-7780
-  **HISTORICAL MUSEUM**
110 W. Fremont St.
847-255-1225
-  **LAKE ARLINGTON**
2102 N. Windsor Dr.
847-577-3059
-  **MELAS SPORT COMPLEX**
1500 W. Central Rd.
-  **MEMORIAL PARK**
305 W. Fremont St.
-  **NICKOL KNOLL GOLF CLUB**
3800 N. Kennicott Ave.
847-590-6050
-  **OLYMPIC INDOOR SWIM CENTER**
660 N. Ridge Ave.
847-577-3025
-  **PIONEER PARK**
500 S. Fernandez Ave.
Pool: 847-577-3038



Map of Parks & Facilities















 **RECREATION PARK**
500 E. Miner St.
847-577-3040
Pool: 847-577-3036

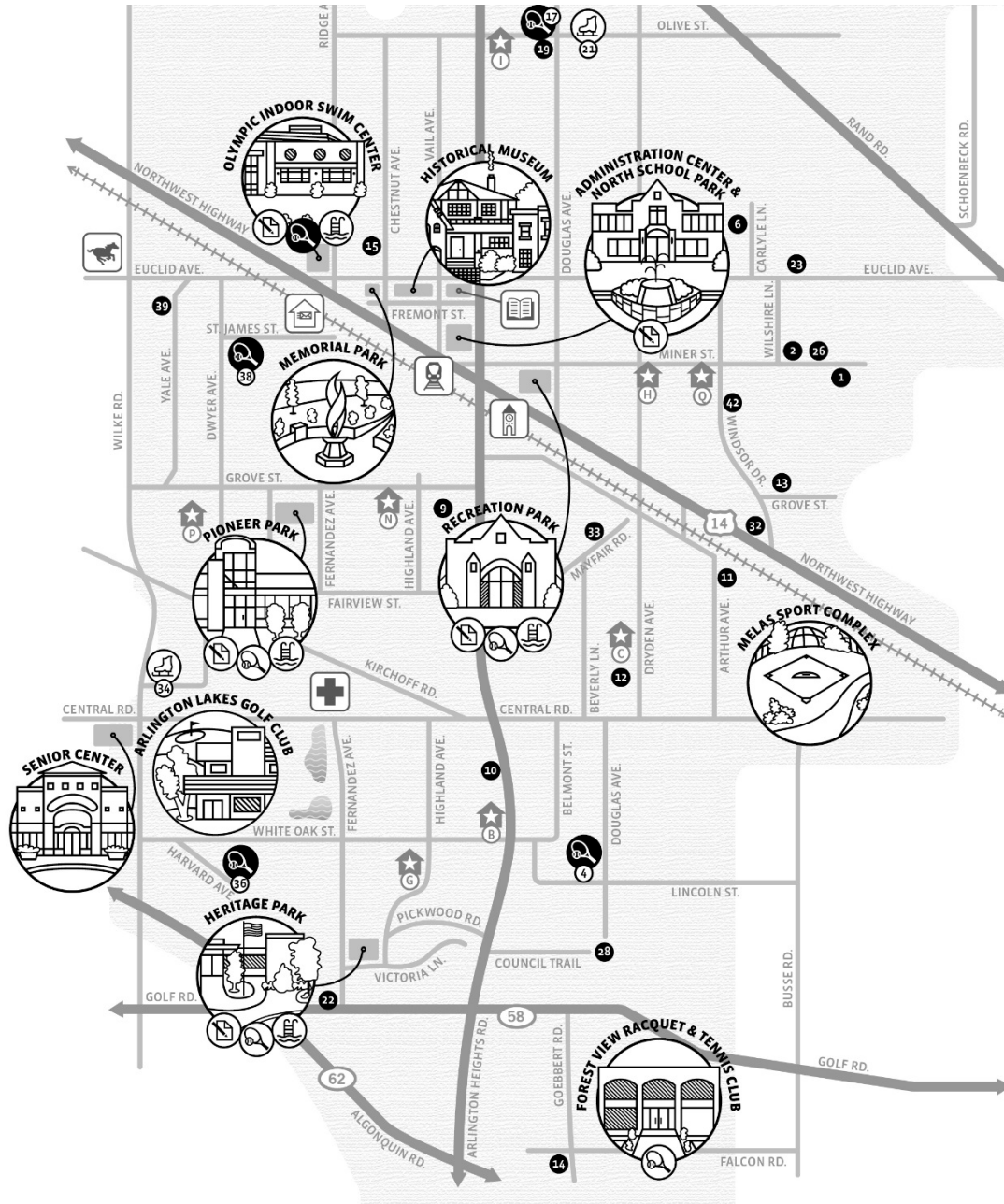
 **SENIOR CENTER**
1801 W. Central Rd.
847-797-5341

Programming Partners

- A. Betsy Ross School - 700 N. Schoenbeck Rd.
- B. Dist. 25 Adm. Center - 1200 S. Dunton
- C. Dryden School - 722 S. Dryden Pl.
- D. Greenbrier School - 2330 N. Verde Dr.
- E. Ivy Hill School - 2211 N. Burke
- F. John Hersey High School - 1900 E. Thomas St.
- G. Juliette Low School - 1530 S. Highland Ave.
- H. Miner Jr. High - Miner & Dryden
- I. Olive Mary Stitt School - 303 E. Olive
- J. Patton School - 1616 N. Patton Ave.
- K. Poe School - 2800 N. Highland
- L. Rand/Futabaki School - Waverly & Arlington Hts. Roads
- M. Riley School - 1209 E. Burr Oak
- N. South Middle School - 314 S. Highland Ave.
- O. Thomas Middle School - 1430 N. Belmont
- P. Westgate School - 500 S. Dwyer
- Q. Windsor School - 1315 E. Miner

Key

- | | | | |
|---|----------------------|---|--|
|  | Cultural Center |  | Arlington Heights International Race Track |
|  | Lighted Tennis Court |  | Arlington Heights Memorial Library |
|  | Tennis Court |  | Arlington Heights Post Office |
|  | Swimming Pool |  | Arlington Heights Train Station |
|  | Member Registration |  | Arlington Heights Village Hall |
|  | Ice Skating |  | Northwest Community Healthcare/Hospital |
|  | Fishing |  | Programming Partners |



Facilities & Features



Park Name	Location	Acres	Washrooms	Registration	Pool	Gymnasium	Playground	Ball Diamond	Soccer Field	Football Field	Outdoor Tennis	Indoor Tennis	Basketball	Preschool	Volleyball	Shared Use Path	Shelter	Garden Plots	Ice Rink	Sled Hill	Special Use	Notes
1 Administration Center	410 N. Arlington Heights Rd.	1.10	♿	■																		
2 Arlington Lakes Golf Club	1211 S. New Wilke Rd.	90.50	■	■																	■	18 Hole Course, Banquet Hall, Service Center
3 Banta	21 N. Phelps Ave.	1.50				♿						1/2			■							
4 Berbecker	207 N. Wilshire Ln.	2.00				♿	■					1/2										
5 Camelot	1005 E. Suffield Dr.	15.00	♿	■	♿	■	♿	■		3 L	■	■	■	■	■	■		■				Indoor Walking Track
6 Camelot Connector Parkway	2649 N. Douglas Ave.	5.40													♿							
7 Carefree	508 E. Lincoln St.	10.60				♿	■	■		2	2				■							Roller Hockey
8 Carousel	1925 E. Suffield Dr.	5.80				♿		■				1/2			♿							
9 Carriage Walk	425 E. Frederick St.	3.30				♿									■							
10 Centennial	1209 E. Burr Oak Dr.	21.40				♿	2	■		4	■				♿	■					■	Nature Area and Boardwalk
11 Creekside	1928 N. Schaefer Rd.	22.40				♿				2	1/2			■	■							
12 Cronin	309 S. Highland Ave.	2.00				♿									■							
13 Cypress	1254 S. Evergreen Ave.	5.00																■				
14 Davis Street	1436 E Davis Street	5.80																				Maintenance Service Center
15 Dryden	811 E. Rockwell St.	3.36				♿	■	■		4							■					
16 Evergreen	336 S. Forrest Ave.	3.50				♿	■					■										
17 Falcon	2408 S. Goebbert Rd.	1.10				♿						1/2										
18 Festival	309 W. Hawthorne St.	0.33				♿											■					
19 Flentie	2040 E. Mulberry Ln.	4.50				♿	■					1/2		■	■							
20 Forest View Racquet & Fitness Club	800 E. Falcon Dr.	5.80	♿	■						6,5L	6					■					■	Tennis, Racquetball and Fitness
21 Frontier	1913 N. Kennicott Dr.	29.40	♿	■	♿	■	♿	2	■	2 L		■ L			♿	■	■					Outdoor Pool, Maintenance Service Center
22 Green Slopes	1341 N. Belmont Ave.	5.00								4					■						■	
23 Greenbrier	1410 W. Roanoke Dr.	9.90				♿	2			■					♿							
24 Greens	1233 N. Arlington Heights Rd.	4.20				♿						■			■							
25 Happiness	2208 N. Verde Dr.	3.60				♿																
26 Hasbrook	333 W. Maude Ave.	14.00				♿	2			2 L		L			0.5							
27 Heritage	506 W. Victoria Ln.	22.30	♿	■	♿	♿	■	■		3 L		2 L		■	0.8				2	■		Outdoor Pool
28 Heritage Tennis Club	7 W. College Dr.	2.90	■	■							8											
29 Hickory Meadows	1324 N. Hickory Ave.	5.00													■	■			2			

Facilities & Features



Park Name	Location	Acres	Washrooms	Registration	Pool	Gymnasium	Playground	Ball Diamond	Soccer Field	Football Field	Outdoor Tennis	Indoor Tennis	Basketball	Preschool	Volleyball	Shared Use Path	Shelter	Garden Plots	Ice Rink	Sled Hill	Special Use	Notes	
30	Kingsbridge Arboretum	903 W. Victoria Ln.	5.20																		■	Memorial Arboretum	
31	Klehm	1615 E. Hawthorne St.	2.00				♿					■											
32	Lake Arlington	2101 N. Windsor Dr.	93.00	♿			♿								2.25	■						■	Lake, Boating, Fishing, Concessions
33	Lake Terramere	10 N. Kennicott Ave.	11.00				♿								■								Lake, Fishing
34	McDonald Creek Parkway	307 E. Hackberry Dr.	11.00												■								
35	Melas	1500 W. Central Rd.	35.00	♿			♿	4 L						2	2.5	■						■	Canine Commons Dog Park
36	Memorial	305 W. Fremont St.	0.50																			■	Military Memorials/Flame Sculpture
37	Methodist	216 N. Prindle Ave.	8.50					4	■														Ballfields
38	Nickol Knoll Golf Club	3800 N. Kennicott Ave.	56.00	♿				■							1.25							■	9-Hole Course
39	North School Park	307 N. Evergreen Ave.	1.65	♿			♿								■							■	Fountain, Amphitheater
40	Olympic	660 N. Ridge Ave.	9.90	♿	■	♿	♿			2		■										■	Indoor Pool, Safety Town Course, Skate Park
41	Patriots	1815 N. Dale Ave.	17.00				♿	2	■		2						■						Ballfields
42	Pioneer	500 S. Fernandez Ave.	23.30	♿	■	♿	■	♿	4	■	4 L	■			0.8				2				Outdoor Swimming Pool
43	Prairie	1695 S. Belmont Ave.	10.00				♿	■	■			■			■								Ballfields
44	Rand - Berkley	Waverly & Brookwood	7.06				♿	3	■														
45	Rand Connector Parkway	2440 N. Chestnut Ave.	1.70																				
46	Raven	2913 N. Mitchell Ave.	8.50				♿	2	■	3		■											Ballfields
47	Recreation	500 E. Miner St.	21.10	■	■	♿	■	♿	1, 1L		3 L	■			■				■				Outdoor Swimming Pool
48	Rose Garden	531 E. Northwest Hwy	0.50																				
49	Shaag	360 S. Lincoln Ln	1.70				♿				1/2												
50	Sunset Meadows I & II	1201 W. Kirchoff Rd.	37.13	♿			♿		■	2					0.9	■			2	■	■		Driving Range, Putting Green, Bocce, Baggo
51	Sunset Ridge	512 W. Ashford Ln.	2.35				♿					■											
52	Victory	1313 S. Harvard Ave.	1.70				♿			■													
53	Virginia Terrace	1447 N. Chicago Ave.	3.50				♿	■				■			♿								
54	Volz	903 W. St. James St.	5.00				♿	■		■		1/2			■								Pickle Ball
55	Westgate	213 N. Reuter Dr.	2.00				♿								■								
56	Wildwood	2321 N. Prindle Ave.	6.50				♿			3	2				■								
57	Willow	2039 N. Brighton Pl.	22.00				■								■								
58	Windsor Parkway & Triangles	Windsor & Wilshire	4.50																				
			715.98																				

Arlington Heights Park District's 2016/17 Budget seeks to meet important community and organization needs while maintaining the fiscal discipline necessary to ensure fulfillment of our basic commitment: To provide continuous quality services to our citizens.

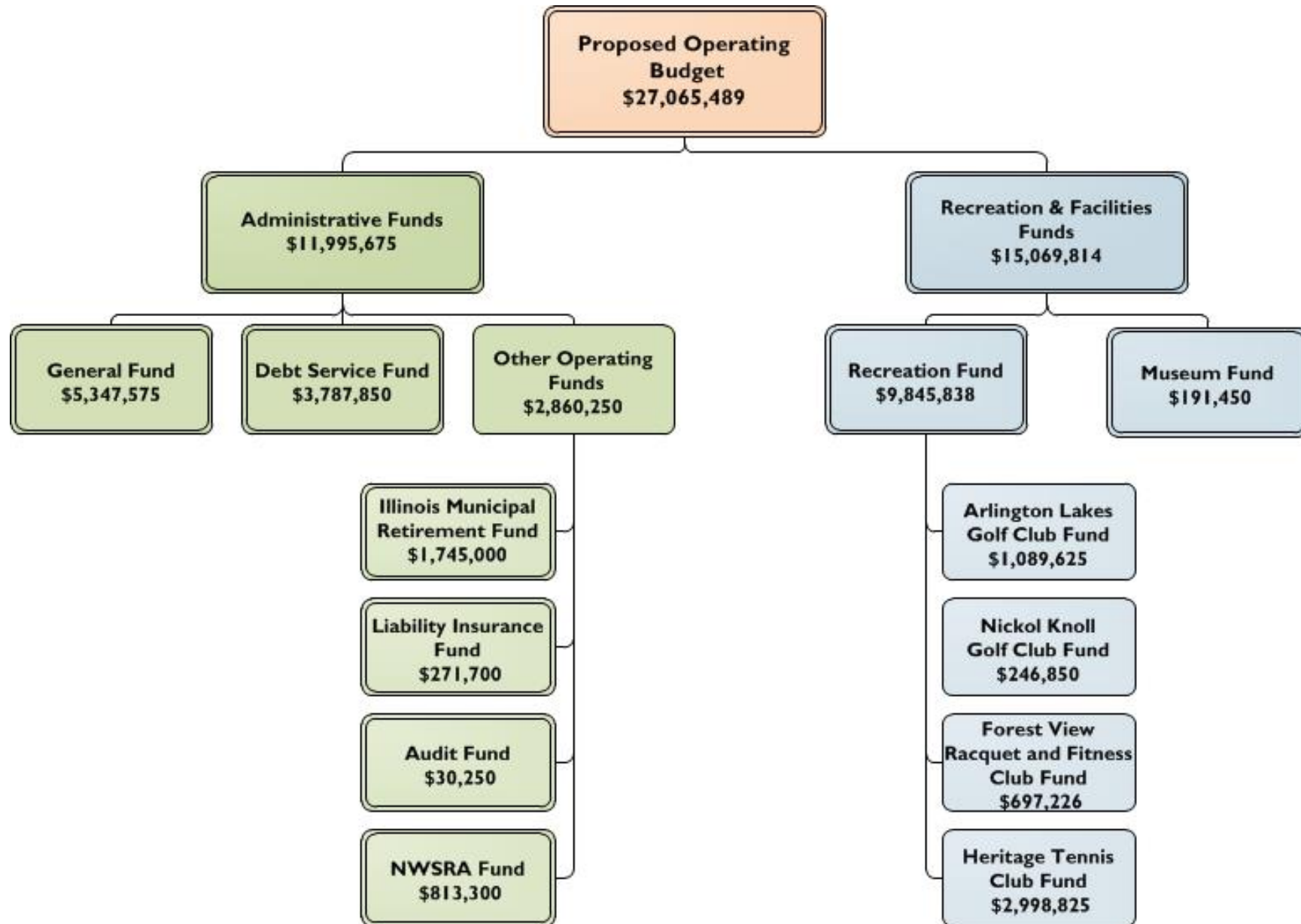
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Arlington Heights Park District, Illinois for its annual budget for the fiscal year beginning May 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



FINANCIAL SUMMARIES

Financial Summary



Financial Summary

Economic Condition and Outlook

In response to the current economy, the District's budget for fiscal year 2016/17 was prepared based on conservative revenue projections. Fees and charges are based on an analysis of the market and covering direct and a portion of indirect costs. The Park District has experienced a reduction in investment income as a result of current economic conditions. The unemployment rate in Arlington Heights, IL, is 4.7%.

The community is primarily considered a residential community, there is a significant commercial base and a large retail sector. The equalized assessed value of the property in the Park District is split 71% residential and 29% commercial and industrial. The 2014 assessed value of taxable property increased 1.04% to \$2,406,137,827. This was the first year in four years that the assessed value of taxable property increased.

The State of Illinois has been at an impasse for a prolonged period of time. During the past year the Governor and a number of State Legislators from both sides of the aisle proposed freezing property taxes in 2017 and 2018 for Cook County taxing agencies. Senate Bill 318, which is currently assigned to a legislative committee provides for a two-year property tax freeze. If this proposal were approved, it would not alleviate the State of Illinois with its financial situation. The uncertainty of the property tax freeze proposals reinforces the need to maintain the levels of fiscal sustainability levels in fund balance policy.

The Park District continues to proactively monitor and adjust the budget by reducing operating expenses, postponing capital projects, suspending vacant full-time positions and providing stable fees. Cost containment measures implemented have resulted in balanced budgets and healthy reserve levels. As staff continues to monitor economic recovery forecasts, competition, and revenue trends, the 2016/17 proposed budget reflects only conservative increase in areas with proven growth. By being fiscally responsible in prior budget years, the Park District has developed ways to operate more efficiently which, when combined with

revenue enhancements and expenditure reductions, has positioned it to be financially strong and maintain healthy reserves in order to be proactive in any economy.

Health Care Reform

Under the Affordable Care Act (ACA), effective January 1, 2015, large employers have to provide their full-time employees and their dependent children affordable health insurance or they will incur penalties. The penalty for not providing all eligible full-time employees healthcare is \$2,000 per year per each full-time employee minus the first 30 employees. If an employer provides coverage but it is not affordable, the penalty assessed is \$3,240 per eligible employee who receives a subsidy from the exchange.

ACA defines “full-time” as those employees working an average of 30 hours a week. This is greatly different from the Fair Labor Standards Act definition, which defines full-time employees as those regularly working 40 hours a week. Because our part-time and seasonal employees work in a number of different positions, the potential for them to meet or exceed the 30 hours per week threshold is great, and their work hours are being monitored very closely.

In fiscal year 2015-16, three part-time employees who qualified as full-time equivalents elected medical insurance under the ACA which increased our health insurance expenses by \$35,336. In the 2016-17 fiscal year, eight part-time employees have qualified as full-time equivalents and five elected health insurance, increasing our health insurance expenses by \$54,372.

Financial Summary



Fund Balances

The District has established fund balance reserve policies for the governmental funds. A portion of the fund balance reserves may be used for capital repair and replacement; a portion may need to cover unanticipated drops in revenue or increases in costs. Ending fund balance must meet minimum policy levels. It is allowable for total expenditures to exceed revenues in a given year as long as the projected ending fund balance meets minimum policy levels.

- The General Fund and its subsidiary fund, the Liability Insurance Fund restricts a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The General Fund assigns a minimum of 25% of annual budgeted expenditures for fiscal sustainability.
- The Recreation Fund restricts a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The Recreation Fund assigns a minimum of 25% of annual budgeted expenditures for fiscal sustainability.
- The Debt Service and Capital Projects funds do not have established fund balance limits due to the nature of the transactions accounted for in these funds.
- The tax supported funds restrict a portion of the fund balance based on the amount of deferred property tax revenue at

fiscal year-end. These funds also have additional restrictions for fiscal sustainability with a minimum percentage of annual budgeted expenditures as follows: Liability Insurance – 25%, Pension – 20%, Audit – 15%, Museum – 10%, and NVSRA – 10%. Any remaining fund balance in these funds is restricted to the purpose of the fund.

Fund balances are maintained to avoid cash flow interruptions; provide for unanticipated expenditures or emergencies of a non-recurring nature; meet unexpected increases in service delivery costs; and maintain the District’s current Aaa Moody’s rating.

The Park District has projected increases in fund balances in all funds except Nickol Knoll Golf Club, Arlington Lakes Golf Club, and the Heritage Tennis Club. The Heritage Tennis Club is using accumulated fund balance for \$2.5 million renovations. All fund balances, with the exception of Nickol Knoll Golf Club and Arlington Lakes Golf Club, are in a surplus position. Appendix G - Fund Balance Projections displays a 5-year comparison of fund balances. The Park District is committed to holding fund balances stable and attaining a minimum balance of 25% for annual operating expenses, which is approximately three months operating expenditures. The General and Recreation funds have 19% and 23% respectively of their annual operating expenses accumulated in available fund balance. This is after funding the fiscal sustainability portion.

<i>Fund Balance Policy Designations</i>	General	Recreation	2016/17	2015/16	Projected	% Change By	
			Proposed Budget			2015/16	Current Budget
Non-spendable	60,000	157,500	217,500	203,500	217,500	6.9	0.0
Deferred Taxes	2,298,114	1,531,532	3,829,646	3,939,989	3,781,403	-2.8	1.3
Fiscal Sustainability	2,139,030	3,136,341	5,275,371	5,132,068	5,017,036	2.8	5.1
Available Balance	994,287	2,910,776	3,905,063	5,440,807	6,171,923	-28.2	-36.7
Est. Fund Balance - End of Year	5,491,431	7,736,148	13,227,579	14,716,364	15,187,861	-10.1	-12.9

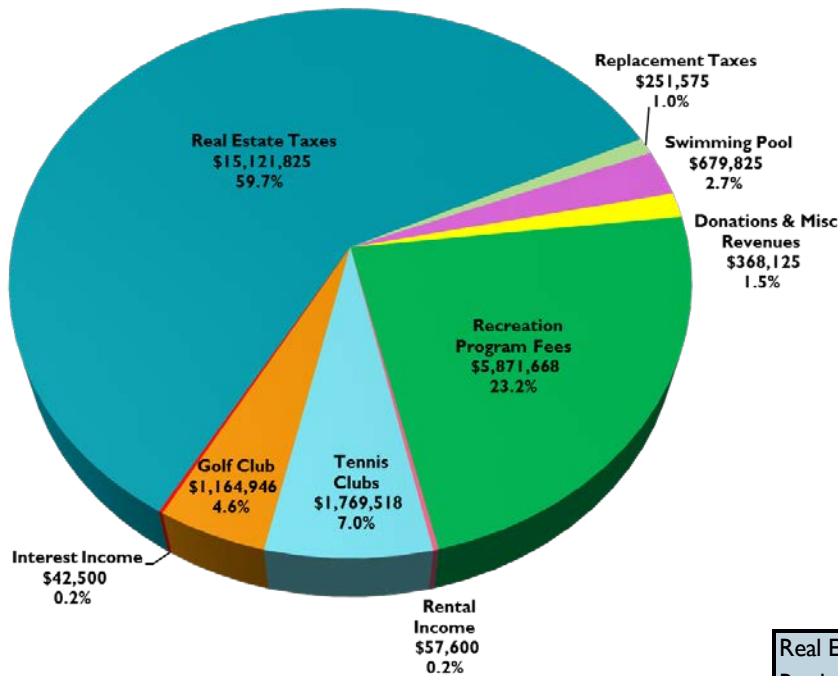
Financial Summary



A brief overview of the Park District’s budgeted revenues and expenditures, without regard to fund type, is presented below. The second portion of this section identifies the individual divisions estimated and budgeted revenues and expenses. The Budget by Fund section provides a more in-depth look at the budget by various funds. The Combined Statement - All Funds report is meaningful from the standpoint of viewing the budget as a whole, the By Fund reports provide more meaningful information regarding sources and uses of resources. The Capital Improvement Plan section of the budget is shown without reference to fund types.

Budget Resources – All Funds

Revenue determines the Park District’s capacity to provide programs and services to our residents. The major revenue sources, which fund the Operating Budget, are identified in the chart and table.



Recreation Program Fees are shown net of discounts and scholarships.

Revenues for the 2016/17 Proposed Operating Budget are expected to be \$25,327,582, a 2.2% increase from the 2015/16 projected actual.

	Amount	Percent of Total	Increase (Decrease) from 2015/16	Percent of Increase (Decrease)
Real Estate Taxes	\$15,121,825	59.7 %	\$ (265,750)	-1.7 %
Replacement Taxes	251,575	1.0	4,750	1.9
Rental Income	57,600	0.2	7,200	14.3
Interest Income	42,500	0.2	2,500	6.3
Donations & Misc Revenues	368,125	1.5	17,518	5.0
Recreation Program Fees	5,871,668	23.2	156,513	2.7
Swimming Pool Revenues	679,825	2.7	(56,050)	-7.6
Tennis Club Revenues	1,769,518	7.0	44,519	2.6
Golf Club Revenues	1,164,946	4.6	643,274	123.3
Total Revenues	\$25,327,582	100.0 %	\$ 554,474	2.2 %

All Funds Revenue Comparison

	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Real Estate Taxes	\$ 14,797,666	14,828,183	15,652,597	15,387,575	15,121,825
Replacement Taxes	242,079	236,127	235,719	246,825	251,575
Rental Income	65,100	66,400	65,852	50,400	57,600
Interest Income	19,678	20,929	40,057	40,000	42,500
Donations & Misc Revenues	356,505	453,275	419,237	350,607	368,125
Recreation Program Fees	5,415,055	5,521,544	5,624,369	5,716,655	5,871,668
Swimming Pool Revenues	872,902	544,322	720,873	735,875	679,825
Tennis Club Revenues	1,756,048	1,801,068	1,822,443	1,724,999	1,769,518
Golf Club Revenues	1,419,921	1,367,601	573,233	521,672	1,164,946
Total	\$ 24,944,954	24,839,449	25,154,380	24,774,608	25,327,582

Financial Summary



Real Estate Tax Revenues

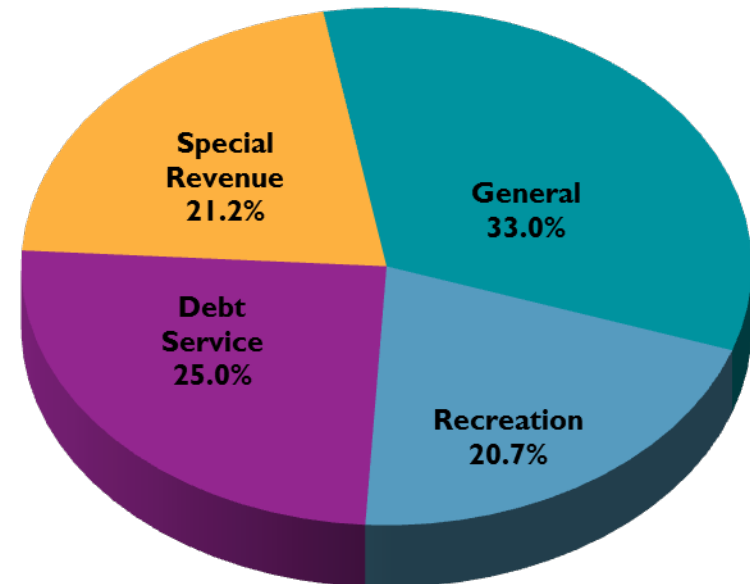
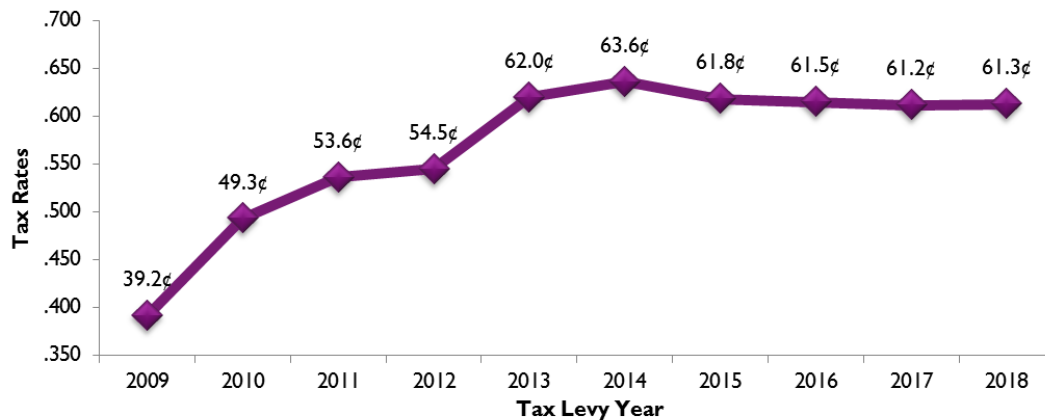
Real estate tax provides 59.7% of the total revenue of the Park District. The tax levy ordinance is passed by the Board of Commissioners, and filed with the Cook County Clerk by the third Tuesday of December. The levy amounts for each tax rate are extended against the equalized assessed valuation of that year. The tax extension is subject to statutory rate limitations in certain cases. If the levy exceeds the rate limitation, the extension is reduced to the statutory limit.

Real estate taxes are budgeted to decrease 1.7% from the 2015/16 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2015 Tax Levy. The tax cap for levy 2015 is .8% and for levy 2016 the tax cap will be .7%. The increase was primarily due to the decreases in the debt service maturity schedule. The minimal growth of the District's largest revenue source has caused an increased focus on cost savings throughout our budget process now and in the future.

The Park District is committed to maintaining stable tax rates. The tax rate for 2014 was 63.6¢ per \$100 of equalized assessed valuation. It is expected that the 2015 tax rate will be 61.8¢. The tax rate for subsequent years is expected to remain constant based on tax revenue projections and the Park District's debt service maturity schedule.

- The General fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 715.98 acres of land, as well as administrative services.
- The Recreation fund (including tennis and golf club funds) provides a diversity of leisure programs and recreation facility maintenance to enhance the lives of residents and the community.
- The Special Revenue funds are used to account for the expenditure of restricted revenues, such as Museum, Pension, Insurance, Audit, and NWSRA.
- The Debt Service fund accounts for the accumulation of resources and payment of general obligation bond principal and interest.

Tax Rates Per Levy Year



Financial Summary



Approximate Cost to Homeowners

House's Fair Market Value	\$100,000	\$250,000	\$300,000	\$500,000	\$750,000	\$850,000
Approximate Park District Taxes:						
Annual Amount	\$204	\$510	\$612	\$1,020	\$1,530	\$1,733
Monthly Amount	\$17	\$42	\$51	\$85	\$127	\$144
Daily Amount	\$0.56	\$1.40	\$1.68	\$2.79	\$4.19	\$4.75

2015 Levy	2014 Levy
--------------	--------------

Formula used to calculate taxes:

Estimated Market Value	\$300,000	\$300,000
Assessment Level	10%	10%
Proposed Assessed Valuation	\$30,000	\$30,000
State Equalizer	3.3000	3.3000
Equalized Assessed Valuation	\$99,000	\$99,000
Park District Tax Rate	0.618%	0.633%
Approximate Park District Taxes	<u>\$611.82</u>	<u>\$626.67</u>

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$251,575 in replacement tax revenue; this is a 1.9% increase from last year's projected actual. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois as a replacement for personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax.

Interest Income

During 2015/16, the Park District was able to invest a majority of its funds at an average rate of less than 1%. Current interest rates are averaging right around .45%. These rates are anticipated to have a slight increase in 2016/17.

Rental Income

The Park District receives revenue from various properties purchased as land acquisitions. Rental incomes are contractual agreements that will generate enough revenue to reimburse the funds used to purchase the property. The Park District has two pieces of property on Northwest Highway that were purchased by the General Fund. They are leased out to two different automotive repair companies. The acquisition funds were recovered in 2006.

Donations and Miscellaneous Revenue

Donations and Miscellaneous Revenue consist of all other miscellaneous revenue in all funds. This revenue is used for purposes specified by the type of fund in which it is received. Some of the larger examples are NWSRA Administrative Fees, Finance Charges, Stringing and Grips, and Tournament Fees. The amount expected is based on historical trend, and the funds are used to offset the cost of providing services.

Swimming Pool Revenues

Pool Pass sales began in March 2015 in an attempt to make sales less dependent on the weather. Pass holders could save up to \$25 in March & April. The campaign resulted in 2,646 passes sold. Sales began in March 2015.

When developing the 2015/16 aquatic budget the assumption was that weather would be as seasonable as it was in 2014/15. Proposed revenue on daily admissions is based on a 5-year average. Pool Pass fees and daily admission fees were increased for 2015/16. Admissions were increased minimally and passes increased \$5.

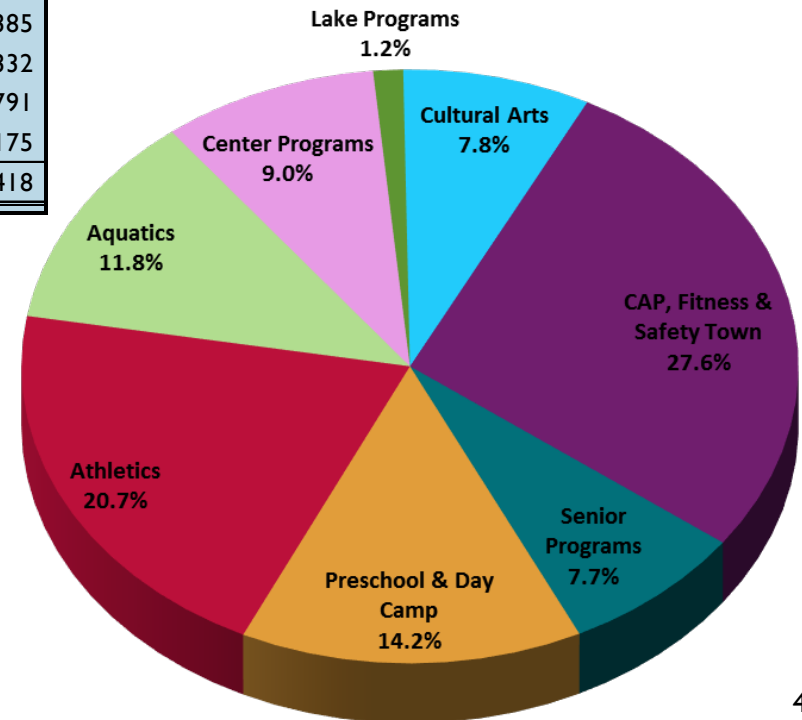
Financial Summary

Recreation Programs

The Recreation Department provides the community with comprehensive recreational activities, as well as managing five community centers, six swimming pools, a cultural arts center, Lake Arlington, Melas Park Sports Complex, and the Senior Center. Every attempt is made to keep the cost of recreational programs at reasonable and affordable rates. The underlying philosophy is that users of these programs should pay for the cost of the services they receive. The Recreation Fees and Charges Policy, adopted in 1989/90, was utilized in developing the individual program budgets for fiscal year 2015/16. The policy classifies the programs into various categories and each category has specific budget objectives. These objectives range from free programs to those that pay all their direct costs, with an additional 40% to be applied towards general administrative and overhead expenses.

Program revenues for the 2016/17 Proposed Operating Budget are 23.2% of the Park District’s revenue (\$5,903,418); a 2.5% increase over the 2015/16 projected actual. The major recreation program revenue sources are identified in the following chart and table.

	Actual 13/14	Actual 14/15	Budget 15/16	Projected 15/16	Proposed 16/17
Cultural Arts	\$ 466,581	467,630	495,571	469,934	461,680
CAP, Fitness & Safety Town	1,406,202	1,467,704	1,445,193	1,577,900	1,627,450
Senior Programs	450,665	459,390	511,450	445,450	455,198
Preschool & Day Camp	700,179	726,000	725,286	825,052	840,407
Athletics	1,093,125	1,077,926	1,236,590	1,176,295	1,219,385
Aquatics	758,786	690,200	687,122	651,393	695,332
Center Programs	576,421	619,775	510,639	534,325	530,791
Lake Programs	54,688	64,481	72,500	77,556	73,175
Total - All Programs	\$ 5,506,647	5,573,105	5,684,351	5,757,905	5,903,418

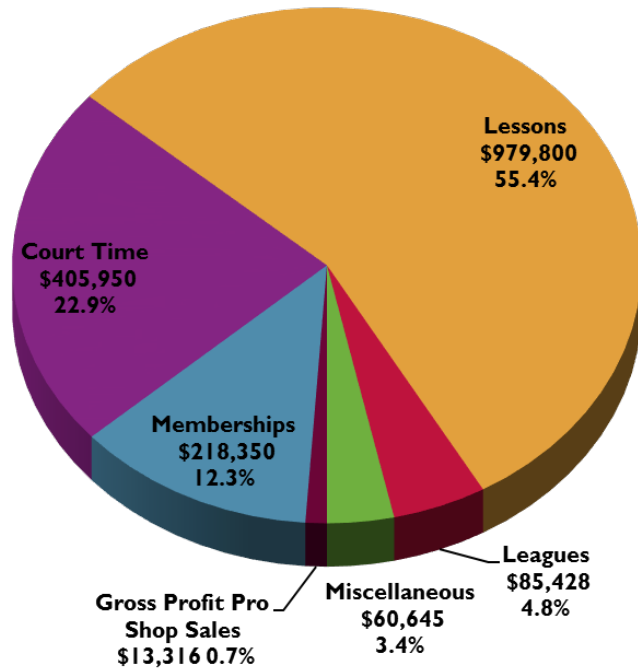


Financial Summary

Tennis Club Revenue

The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club. Tennis club revenues for the 2016/17 Proposed Operating Budget are 7.2% of the Park District’s revenue (\$1,866,162); a 5.3% increase over the 2014/15 projected actual.

Tennis Club Revenues by Source



Tennis Club Operating Revenue Comparison

	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Pro Shop Sales	\$ 13,067	16,831	15,125	23,250	19,345
Memberships	232,318	223,698	239,055	212,313	218,350
Court Time	380,772	425,927	392,810	402,975	405,950
Lessons	955,432	974,315	1,020,076	943,775	979,800
Leagues	96,593	88,071	84,083	84,466	85,428
Miscellaneous	77,866	72,226	71,294	58,220	60,645
Total	\$ 1,756,048	1,801,068	1,822,443	1,724,999	1,769,518

Memberships

Memberships are proposed to increase 2.8% over the 2015/16 projected actual. The proposed membership revenue increase is based on a growth in membership; There was a slight increase in membership rates for 2016/17. Forest View Racquet and Fitness Club will continue to offer a racquetball membership, based on analysis of the racquetball industry; an adult membership will include all court rates and a lower league fee.

Court Time

Court time revenues budgeted to increase .7% from 2015/16 projected actual.

Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues are expected to increase 3.8% over the 2015/16 projected. Lesson programs continue to contribute the greatest source of revenue for the Tennis Clubs. The program includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, Wheeling, Mt. Prospect, River Trails, and Prospect Heights. Overall, the outdoor summer tennis programs registered 1,533 players in 2015 compared to 1,515 players in 2014. Staff has also started offering fall and spring outdoor lessons on a limited basis.

Financial Summary

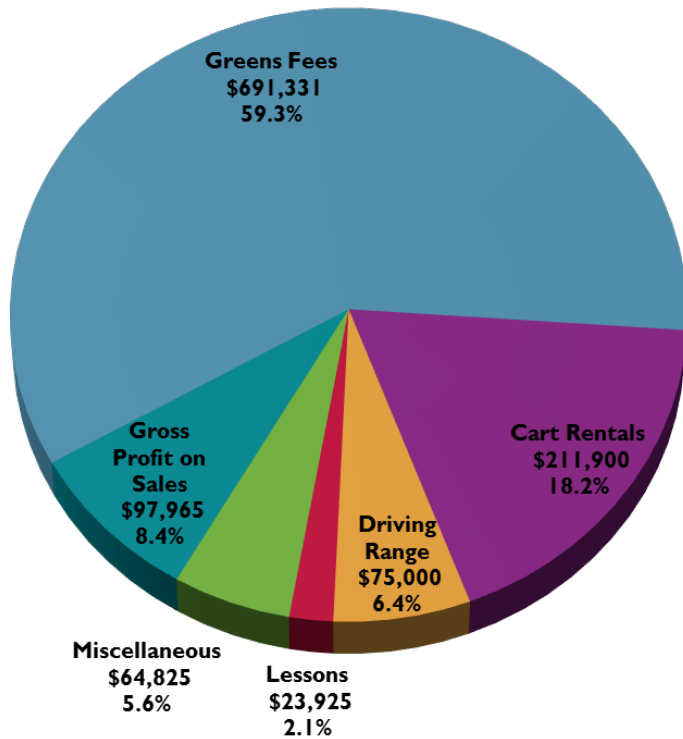
Golf Club Revenues

The Park District operates the Arlington Lakes Golf Club, an 18-hole golf course, Nickol Knoll Golf Club, a 9-hole par three golf course and Sunset Meadows Driving Range that has 25 permanent tees for golf practice. These operations charge user fees to pay the costs of the services provided and utilize tax revenues for park-related services.

The revenues are generated from golf rounds at Arlington Lakes Golf Club (18 holes) and Nickol Knoll Golf Club (9 holes). The golf course closed for a comprehensive renovation project on June 8, 2015 and is scheduled to reopen on July 1, 2016. All greens were resurfaced or reshaped. All tees and bunkers were completely rebuilt with new forward family-friendly tees being added. Three holes were completely redesigned for better routing and enhanced playability, while many other existing holes received some eye-popping upgrades. The goal is to provide a golf experience that delivers more fun and enjoyment for our guests.

Golf Club revenues for the 2016/17 Proposed Operating Budget are 4.6% of the Park District’s revenue (\$1,164,946); a 123% increase from the 2015/16 projected.

Golf Club Revenues by Source



Golf Club Operating Revenue Comparison

	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Gross Profit on Sales	\$ 118,066	128,301	68,565	64,022	97,965
Greens Fees	898,724	806,029	278,630	260,900	691,331
Cart Rentals	241,279	267,303	69,000	60,200	211,900
Driving Range	81,255	76,835	81,000	69,000	75,000
Lessons	17,751	25,738	23,678	22,200	23,925
Miscellaneous	62,845	63,395	52,360	45,350	64,825
Total	\$ 1,419,921	\$ 1,367,601	\$ 573,233	\$ 521,672	\$ 1,164,946

Financial Summary

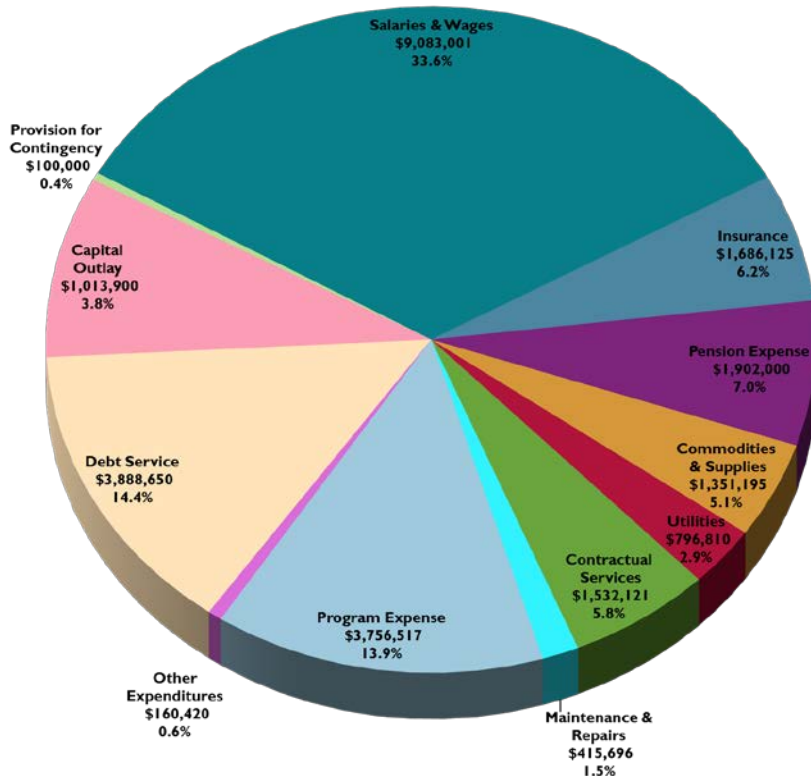
Expenditures

Expenditures for the 2016/17 Proposed Operating Budget is 18.3% less than the 2015/16 projected actual. This is due to an increase in capital outlay for Heritage Tennis Club. The club is using accumulated available fund balance for its renovation.

In determining recommended allocation levels, the Executive Director considers the long-range revenue forecast, direction provided by the Board of Commissioners, the Park District's financial policies and the most cost-effective and efficient method of service to the public.

Expenditures by Function

A comparison of major expenditure functions are identified in the chart and table.



	Amount	Percent of Total	Increase (Decrease) from 2015/16	Percent of Increase (Decrease)
Salaries & Wages	\$ 9,083,001	33.6 %	\$ 161,744	1.8 %
Insurance	1,686,125	6.2	220,754	15.1
Pension Expense	1,902,000	7.0	49,999	2.7
Commodities & Supplies	1,268,318	4.7	82,876	7.0
Utilities	796,810	2.9	(9,951)	-1.2
Contractual Services	1,622,952	6.0	237,032	17.1
Maintenance & Repairs	415,696	1.5	51,021	14.0
Program Expense	3,756,517	13.9	175,972	4.9
Other Expenditures	160,420	0.6	24,145	17.7
Debt Service	3,888,650	14.4	(719,161)	-15.6
Capital Outlay	2,385,000	8.8	1,148,567	92.9
Provision for Contingency	100,000	0.4	100,000	NA
Total Expenses	\$ 27,065,489	100.0 %	\$ 1,522,998	6.0 %

	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Salaries & Wages	\$ 8,343,958	8,586,197	8,928,317	8,921,257	9,083,001
Insurance	1,396,216	1,579,370	1,532,474	1,465,371	1,686,125
Pension Expense	1,816,859	1,969,226	2,007,875	1,852,001	1,902,000
Commodities & Supplies	1,090,532	1,131,826	1,272,002	1,185,442	1,268,318
Utilities	814,371	815,645	823,353	806,761	796,810
Contractual Services	1,453,218	1,493,175	1,470,190	1,385,920	1,622,952
Maintenance & Repairs	210,230	196,717	377,247	364,675	415,696
Program Expense	3,665,118	3,532,992	3,643,503	3,580,545	3,756,517
Other Expenditures	157,100	131,931	160,023	136,275	160,420
Debt Service	11,317,826	12,216,966	4,607,811	4,607,811	3,888,650
Capital Outlay	1,092,382	415,216	1,310,754	1,236,433	2,385,000
Provision for Contingencies	-	-	100,000	-	100,000
Total Expenses	\$ 31,357,809	32,069,261	26,233,549	25,542,491	27,065,489

Financial Summary



In preparing this budget document, staff was instructed to keep expenditures to 3% or less. While every effort is made to contain costs and increase efficient use of resources, the Park District is faced with rising labor costs and general supply increases. This creates the challenging task of providing a high level of service with limited resources. The Park District's administration is committed to reviewing any reasonable alternative to reducing costs while retaining the high level of services it provides.

Salaries and Wages

The proposed salaries and wages budget increased \$161,744 (1.8%) from the 2015/16 projected actual. This category represents 33.6% of the 2016/17 budget. Full-time salaries are budgeted at the current (or expected April 30, 2016) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 3% increase for full-time salaries.

	Budget Projected Proposed										
	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	15/16	16/17
Full-Time IMRF	102	102	102	102	100	96	101	96	103	103	103
Part-Time IMRF	34	35	36	37	48	51	65	70	78	81	81
Part-Time Regular and Short-Term (Non-IMRF)	1,046	1,048	1,102	1,077	1,068	1,024	1,040	1,023	1,037	1,043	1,049
Total	1,182	1,185	1,240	1,216	1,216	1,171	1,206	1,189	1,218	1,227	1,233

Insurance

The proposed insurance budget increased \$220,754 (15.1%) from the 2015/16 projected actual. This category represents 6.2% of the 2015/16 budget.

- The Park District approved Blue Cross Blue Shield for calendar year 2016 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects an 7.7% increase in health insurance premiums for the first eight months of the 2015/16 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program. Without this expense this category would have an 8% increase.
- Liability, Property and Workers' Compensation - The District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA was organized by area park districts, in accordance with the terms of an intergovernmental cooperative agreement. PDRMA provides loss coverage for property damage claims on a partially self-funded basis. General liability and workers' compensation is completely self-funded. Premiums decreased 2.48%. Property insurance decreased by 2.4% and is paid for by the General Fund.

Commodities & Supplies

This category represents 4.7% of the 2016/17 budget; commodities increased \$82,876 from projected actual. This is mainly due to re-opening of Arlington Lakes Golf Club.

Financial Summary



Utilities

This category is budgeted at 1.2% (\$9,951) less than the 2015/16 projected actual. This is 3.2% less than the 2015/16 budget. The utility budget has been prepared based on 2015/16 estimated usage and the contract price on natural gas and electricity.

Pension

Pension expense is 7% of the 2016/17 budget. This year's proposed budget is 2.7% (\$49,999) more than last year. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. Amounts budgeted are based on the total authorized positions and salary levels proposed in the operating funds. The actuarial rate for the 2016 calendar year is 14.40% of participating members' salaries. This is less than a 1% increase from last year.

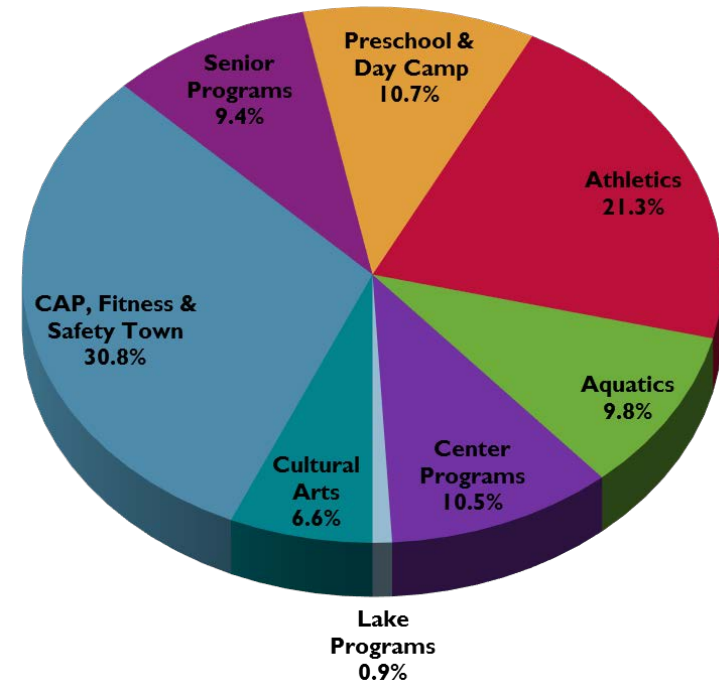
Contractual Services

This category represents 6% of the 2016/17 budget. The proposed budget increased by \$237,032 (17.1%) more than the 2015/16 projected actual. This due to re-opening of Arlington Lakes Golf Club and an increase bank service charges for ActiveNet transactions. Printing and Binding is \$32,140 includes four smaller seasonal printed pieces for promotion programs and events in between delivery of the program guide.

Program Expenses

Program Expenses are up 4.9% over last year's projected, primarily due to increases in CAP, Cultural Arts, and Senior categories. More detail regarding programs can be found in the Program Summaries (dark green) section of this document.

	Actual 13/14	Actual 14/15	Budget 15/16	Projected 15/16	Proposed 16/17
Cultural Arts	\$ 266,270	257,477	246,147	221,548	246,075
CAP, Fitness & Safety Town	943,223	941,464	1,091,901	1,056,225	1,147,705
Senior Programs	343,496	341,899	389,125	326,428	348,315
Preschool & Day Camp	363,570	352,390	373,774	395,992	399,168
Athletics	926,342	817,518	776,838	776,131	792,075
Aquatics	376,183	338,178	359,541	345,649	365,154
Center Programs	389,854	416,366	349,377	385,347	389,375
Lake Programs	27,448	30,151	32,050	35,150	33,250
Total - All Programs	\$3,636,385	3,495,443	3,618,753	3,542,470	3,721,117



Financial Summary



Debt Administration

This category represents 14.4% of the 2016/17 budget. The proposed budget decreased by 15.6% from the 2015/16 budget. This is due to the retirement of General Obligation Park Bonds.

The Park District budgets capital and infrastructure expenditures for recreation activities and open space based on our residents' demands for quality facilities. Facility improvements are generally provided from the real estate tax base and program fees support recreation activities. The costs associated with acquiring and improving long-term assets are met with the issuance of debt or use of surplus from operations. The Park District prepares detailed analyses of the existing obligation structure, current and projected surplus from operations and future liability levels before making a decision to issue new debt.

In October 2015, the Park District's Aaa bond rating was reaffirmed by Moody's Investors Service in by Moody's Investors Service. The Aaa rating (highest rating available) allows the Arlington Heights Park District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally.

Capital Improvements

This category represents 8.8% of the 2016/17 budget. The proposed budget increased by \$1,148,567 from the 2015/16 projected actual.

The Heritage Tennis Club \$2.5 million renovation project will be financed with its accumulated fund balance.

The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A six-year Capital Improvement Plan (CIP) is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget.

The chart summarizes the major projects from all sources anticipated for fiscal year 2016/17:

Projects	2016/17	2017/18
Heritage Tennis Club Renovations	2,500,000	-
Sunset Meadows Synthetic Turf Project	2,000,000	-
Vehicle & Equipment Replacements	150,000	150,000
Contingency Projects	150,000	150,000
Heritage Park Playground Renovation	140,000	-
Arlington Lakes Golf Club Master Plan Improvements	130,000	-
Greens Park Playground Renovation	-	125,000
Park Improvements under \$100,000	275,500	289,500
Total	\$ 5,345,500	\$ 714,500

Operating Budget by Category – All Funds Combined

	Administration	Recreation & Facilities	2016/17	2015/16	Projected	% Change By	
			Proposed Budget	Budget	2015/16	Current Budget	Projected Year End
Real Estate Taxes	11,860,100	3,261,725	15,121,825	15,652,597	15,387,575	-3.4	-1.7
Bond Proceeds	-	-	-	-	-	NA	NA
Replacement Taxes	251,575	-	251,575	235,719	246,825	6.7	1.9
Rental Income	57,600	-	57,600	65,852	50,400	-12.5	14.3
Interest Income	42,500	-	42,500	40,057	40,000	6.1	6.3
Donations & Misc Revenues	16,500	351,625	368,125	419,237	350,607	-12.2	5.0
Recreation Program Fees	-	5,958,418	5,958,418	5,743,601	5,801,905	3.7	2.7
Scholarships/Discounts	-	(86,750)	(86,750)	(119,232)	(85,250)	NA	1.8
Swimming Pool Revenues	-	679,825	679,825	720,873	735,875	-5.7	-7.6
Tennis Club Revenues	-	1,769,518	1,769,518	1,822,443	1,724,999	-2.9	2.6
Golf Club Revenues	-	1,164,946	1,164,946	573,233	521,672	103.2	123.3
Total Revenue	12,228,275	13,099,307	25,327,582	25,154,380	24,774,608	0.7	2.2
Salaries & Wages	3,218,080	5,864,921	9,083,001	8,928,317	8,921,257	1.7	1.8
Insurance	1,049,225	636,900	1,686,125	1,532,474	1,465,371	10.0	15.1
Pension Expense	1,745,000	157,000	1,902,000	2,007,875	1,852,001	-5.3	2.7
Commodities & Supplies	593,850	674,468	1,268,318	1,272,002	1,185,442	-0.3	7.0
Utilities	141,300	655,510	796,810	823,353	806,761	-3.2	-1.2
Contractual Services	965,650	657,302	1,622,952	1,470,190	1,385,920	10.4	17.1
Maintenance & Repairs	257,575	158,121	415,696	377,247	364,675	10.2	14.0
Program Expense	-	3,756,517	3,756,517	3,643,503	3,580,545	3.1	4.9
Other Expenditures	85,145	75,275	160,420	160,023	136,275	0.2	17.7
Debt Service	3,787,850	100,800	3,888,650	4,607,811	4,607,811	-15.6	-15.6
Capital Outlay	152,000	2,233,000	2,385,000	1,310,754	1,236,433	82.0	92.9
Provision for Contingency	-	100,000	100,000	100,000	-	0.0	NA
Total Expense	11,995,675	15,069,814	27,065,489	26,233,549	25,542,491	3.2	6.0
Net Surplus/(Deficit)	232,600	(1,970,507)	(1,737,907)	(1,079,169)	(767,883)	61.0	126.3
Est. Fund Balance - Beg of Year	7,405,133	9,796,488	17,201,621	17,969,504	17,969,504	-4.3	-4.3
Est. Fund Balance - End of Year	7,637,733	7,825,981	15,463,714	16,890,335	17,201,621	-8.4	-10.1
Fund Balance Policy Designations							
Non-spendable	60,000	157,600	217,600	204,500	217,600	6.4	0.0
Deferred Taxes	3,586,043	1,598,245	5,184,288	5,428,121	5,106,721	-4.5	1.5
Fiscal Sustainability	2,277,623	3,155,486	5,433,109	5,253,822	5,157,348	3.4	5.3
Available Balance	1,714,068	2,914,650	4,628,717	6,003,892	6,719,951	-22.9	-31.1
Est. Fund Balance - End of Year	7,637,733	7,825,981	15,463,714	16,890,335	17,201,621	-8.4	-10.1

Operating Budget by Category – Administrative Funds

	General	IMRF Pension	Insurance	Public Audit	Debt Service	NWSRA	2016/17 Proposed Budget	2015/16 Budget	% Change 2015/16 Budget
Real Estate Taxes	4,995,900	1,764,450	307,500	30,250	3,787,850	974,150	11,860,100	12,419,139	-4.5
Replacement Taxes	251,575	-	-	-	-	-	251,575	235,719	6.7
Rental Income	57,600	-	-	-	-	-	57,600	65,852	-12.5
Interest Earned	42,500	-	-	-	-	-	42,500	40,057	6.1
Donations & Misc. Revenues	16,500	-	-	-	-	-	16,500	32,526	-49.3
Total Revenues	5,364,075	1,764,450	307,500	30,250	3,787,850	974,150	12,228,275	12,793,293	-4.4
Salaries & Wages	3,218,080	-	-	-	-	-	3,218,080	3,240,893	-0.7
Insurance	777,525	-	271,700	-	-	-	1,049,225	940,292	11.6
Pension Expense	-	1,745,000	-	-	-	-	1,745,000	1,773,325	-1.6
Commodities	593,850	-	-	-	-	-	593,850	647,892	-8.3
Utilities	141,300	-	-	-	-	-	141,300	129,293	9.3
Contractual Services	274,100	-	-	30,250	-	661,300	965,650	966,055	0.0
Maintenance and Repairs	257,575	-	-	-	-	-	257,575	230,861	11.6
Other Expenditures	85,145	-	-	-	-	-	85,145	83,154	2.4
Debt Service	-	-	-	-	3,787,850	-	3,787,850	4,507,011	-16.0
Capital Outlay	-	-	-	-	-	152,000	152,000	750,000	-79.7
Transfers In/Out	-	-	-	-	-	-	-	-	-
Total Expenses	5,347,575	1,745,000	271,700	30,250	3,787,850	813,300	11,995,675	13,268,776	-9.6
Net Surplus/(Deficit)	16,500	19,450	35,800	-	-	160,850	232,600	(475,483)	-148.9
Est. Fund Balance - Beg of Year	5,474,931	527,997	200,212	20,146	97,651	1,084,196	7,405,133	7,968,113	-7.1
Est. Fund Balance - End of Year	5,491,431	547,447	236,012	20,146	97,651	1,245,046	7,637,733	7,492,630	1.9
Fund Balance Policy Designations									
Non-spendable	60,000	-	-	-	-	-	60,000	52,000	15.4
Deferred Taxes	2,298,114	547,447	150,675	14,823	97,651	477,334	3,586,043	3,843,727	-6.7
Fiscal Sustainability	2,139,030	-	67,925	4,538	-	66,130	2,277,623	2,207,346	3.2
Available Balance	994,287	-	17,412	786	-	701,583	1,714,068	1,389,557	23.4
Est. Fund Balance - End of Year	5,491,431	547,447	236,012	20,146	97,651	1,245,046	7,637,733	7,492,630	1.9

Operating Budget by Category – Recreation and Facility Funds

	Forest View Racquet & Recreation Fitness Club	Heritage Tennis Club	Nickol Knoll Golf Club	Arlington Lakes Golf Club	Total Recreation	Museum	2016/17 Proposed Budget	2015/16 Budget	% Change 2015/16 Budget
Real Estate Taxes	3,125,575	-	-	-	3,125,575	136,150	3,261,725	3,233,458	0.9
Scholarships/Discounts	(86,750)	-	-	-	(86,750)	-	(86,750)	(119,232)	NA
Rental Income	32,150	-	-	-	32,150	6,575	38,725	42,828	-9.6
Recreation Program Fees	5,903,418	-	-	-	5,903,418	55,000	5,958,418	5,743,601	3.7
Swimming Pool Revenues	679,825	-	-	-	679,825	-	679,825	720,873	-5.7
Gross Profit on Sales	158,400	7,520	11,825	14,700	275,710	-	275,710	252,390	9.2
Memberships	-	115,150	103,200	-	218,350	-	218,350	239,055	-8.7
Court Time	-	178,750	227,200	-	405,950	-	405,950	392,810	3.3
Lessons	-	380,000	599,800	16,750	1,020,475	-	1,020,475	1,043,754	-2.2
League Fees	-	41,156	44,272	-	85,428	-	85,428	84,083	1.6
Green Fees	-	-	-	159,331	691,331	-	691,331	278,630	148.1
Golf Cart Rentals	-	-	-	19,000	211,900	-	211,900	69,000	207.1
Driving Range Revenue	-	-	-	75,000	75,000	-	75,000	81,000	-7.4
Miscellaneous Income	154,500	33,520	27,125	175	263,220	-	263,220	298,837	-11.9
Total Revenue	9,967,118	756,096	1,013,422	209,956	12,901,582	197,725	13,099,307	12,361,087	6.0
Salaries & Wages	3,842,173	466,998	564,325	156,100	5,731,221	133,700	5,864,921	5,687,424	3.1
Insurance	488,400	45,000	42,000	13,000	628,900	8,000	636,900	592,182	7.6
Pension Expense	-	45,000	62,000	-	157,000	-	157,000	234,550	-33.1
Commodities & Supplies	383,140	37,763	36,700	37,065	669,743	4,725	674,468	624,110	8.1
Utilities	500,810	59,550	35,350	14,800	654,010	1,500	655,510	694,060	-5.6
Contractual Services	505,684	34,068	45,850	13,200	651,877	5,425	657,302	504,135	30.4
Maintenance & Repairs	120,214	7,047	4,200	11,785	158,121	-	158,121	146,386	8.0
Program Expense	3,721,117	-	-	-	3,721,117	35,400	3,756,517	3,643,503	3.1
Other Expenditures	50,500	1,800	8,400	900	72,575	2,700	75,275	76,869	-2.1
Debt Service	100,800	-	-	-	100,800	-	100,800	100,800	NA
Capital Outlay	33,000	-	2,200,000	-	2,233,000	-	2,233,000	560,754	298.2
Provision for Contingency	100,000	-	-	-	100,000	-	100,000	100,000	0.0
Total Expense	9,845,838	697,226	2,998,825	246,850	14,878,364	191,450	15,069,814	12,964,773	16.2
Net Surplus/(Deficit)	121,280	58,870	(1,985,403)	(36,894)	(1,976,782)	6,275	(1,970,507)	(603,686)	226.4
Est. Fund Balance - Beg of Year	9,319,753	267,139	2,110,971	(665,376)	(1,319,557)	9,712,930	9,796,488	10,001,391	-2.0
Est. Fund Balance - End of Year	9,441,033	326,009	125,568	(702,270)	(1,454,192)	7,736,148	89,833	7,825,981	-16.7
Fund Balance Policy Designations									
Non-spendable	60,000	15,000	17,500	3,000	62,000	157,500	157,600	152,500	3.3
Deferred Taxes	1,531,532	-	-	-	-	1,531,532	66,714	1,598,245	0.9
Fiscal Sustainability	2,428,210	174,307	199,706	61,713	272,406	3,136,341	19,145	3,155,486	3.6
Available Balance	5,421,292	136,702	(91,638)	(766,982)	(1,788,598)	2,910,776	2,914,650	4,614,335	-36.8
Est. Fund Balance - End of Year	9,441,033	326,009	125,568	(702,270)	(1,454,192)	7,736,148	89,833	7,825,981	-16.7

Operating Budget Comparisons – All Funds Combined



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17	% Change By		Projected 2017/18	Projected 2018/19
						Projected Year End	Current Budget		
Real Estate Taxes	14,797,666	14,828,183	15,652,597	15,387,575	15,121,825	-1.7	-3.4	15,318,290	15,518,035
Debt Proceeds	7,306,400	7,724,487	-	-	-	NA	NA	-	-
Replacement Taxes	242,079	236,127	235,719	246,825	251,575	1.9	6.7	254,091	256,632
Rental Income	65,100	66,400	65,852	50,400	57,600	14.3	-12.5	58,176	58,758
Interest Income	19,678	20,929	40,057	40,000	42,500	6.3	6.1	43,775	44,213
Donations & Misc Revenues	356,505	453,275	419,237	350,607	368,125	5.0	-12.2	379,169	382,960
Recreation Program Fees	5,552,244	5,628,187	5,743,601	5,801,905	5,958,418	2.7	3.7	6,137,171	6,198,542
Scholarships/Discounts	(137,189)	(106,643)	(119,232)	(85,250)	(86,750)	1.8	-27.2	(87,618)	(88,494)
Swimming Pool Revenues	872,902	650,965	720,873	735,875	679,825	-7.6	-5.7	693,422	700,356
Tennis Club Revenues	1,756,048	1,801,068	1,822,443	1,724,999	1,769,518	2.6	-2.9	1,804,908	1,822,957
Golf Club Revenues	1,419,921	1,367,601	573,233	521,672	1,164,946	123.3	103.2	474,200	1,350,975
Total Revenue	32,251,354	32,670,579	25,154,380	24,774,608	25,327,582	2.2	0.7	25,075,584	26,244,934
Salaries and Wages	8,343,958	8,586,197	8,928,317	8,921,257	9,083,001	1.8	1.7	9,310,076	9,542,828
Insurance	1,396,216	1,579,370	1,532,474	1,465,371	1,686,125	15.1	10.0	1,728,278	1,771,485
Pension Fund Expenses	1,816,859	1,969,226	2,007,875	1,852,001	1,902,000	2.7	-5.3	1,949,550	1,998,289
Commodities & Supplies	1,090,532	1,131,826	1,272,002	1,185,442	1,268,318	7.0	-0.3	1,300,026	1,332,527
Utilities	814,371	815,645	823,353	806,761	796,810	-1.2	-3.2	816,730	837,149
Contractual Services	1,453,218	1,493,175	1,470,190	1,385,920	1,622,952	17.1	10.4	1,663,526	1,705,114
Maintenance & Repairs	210,230	196,717	377,247	364,675	415,696	14.0	10.2	426,088	436,741
Recreation Program Expenses	3,665,118	3,532,992	3,643,503	3,580,545	3,756,517	4.9	3.1	3,850,430	3,946,691
Other Expenditures	157,100	131,931	160,023	136,275	160,420	17.7	0.2	164,431	168,541
Debt Service	11,317,826	12,216,966	4,607,811	4,607,811	3,888,650	-15.6	-15.6	3,927,537	3,966,812
Capital Outlay	1,092,382	415,216	1,310,754	1,236,433	2,385,000	92.9	82.0	861,740	344,037
Provision for Contingencies	-	-	100,000	-	100,000	NA	0.0	100,000	100,000
Total Expense	31,357,809	32,069,261	26,233,549	25,542,491	27,065,489	6.0	3.2	26,098,411	26,150,212
Net Surplus/(Deficit)	893,545	601,318	(1,079,169)	(767,883)	(1,737,907)	126.3	61.0	(1,022,828)	94,722
Est. Fund Balance - Beg. of Year	16,474,641	17,368,186	17,969,504	17,969,504	17,201,621	-4.3	-4.3	15,463,714	14,440,886
Est. Fund Balance - End of Year	17,368,186	17,969,504	16,890,335	17,201,621	15,463,714	-10.1	-8.4	14,440,886	14,535,608
Fund Balance Policy Designations									
Non-spendable	214,857	130,635	204,500	217,600	217,600	0.0	6.4	215,130	217,281
Deferred Taxes	5,126,515	5,073,842	5,428,121	5,106,721	5,184,288	1.5	-4.5	5,208,219	5,276,132
Fiscal Sustainability	4,489,312	4,500,491	5,253,822	5,157,348	5,433,109	5.3	3.4	5,302,284	5,434,841
Available Balance	7,537,502	8,264,536	6,003,892	6,719,951	4,628,717	-31.1	-22.9	3,715,253	3,607,354
Est. Fund Balance - End of Year	17,368,186	17,969,504	16,890,335	17,201,621	15,463,714	-10.1	-8.4	14,440,886	14,535,608

Operating Budget Comparisons – Administrative Funds



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	11,758,817	11,731,941	12,419,139	12,165,175	11,860,100	-2.5	-4.5
Bond Proceeds	7,306,400	7,724,487	-	-	-	NA	NA
Replacement Taxes	242,079	236,127	235,719	246,825	251,575	1.9	6.7
Rental Income	65,100	66,400	65,852	50,400	57,600	14.3	-12.5
Interest Earned	19,678	20,929	40,057	40,000	42,500	6.3	6.1
Donations & Misc. Revenues	9,677	25,318	32,526	16,500	16,500	0.0	-49.3
Total Revenue	19,401,751	19,805,202	12,793,293	12,518,900	12,228,275	-2.3	-4.4
Salaries and Wages	2,981,403	3,002,924	3,240,893	3,266,725	3,218,080	-1.5	-0.7
Insurance	938,328	991,226	940,292	897,650	1,049,225	16.9	11.6
Pension Fund Expenses	1,575,046	1,743,389	1,773,325	1,694,100	1,745,000	3.0	-1.6
Commodities & Supplies	524,596	541,768	647,892	586,950	593,850	1.2	-8.3
Utilities	135,759	136,629	129,293	134,136	141,300	5.3	9.3
Contractual Services	1,012,002	1,022,802	966,055	942,325	965,650	2.5	0.0
Maintenance & Repairs	91,625	82,655	230,861	226,225	257,575	13.9	11.6
Other Expenditures	79,338	65,131	83,154	70,200	85,145	21.3	2.4
Debt Service	11,317,826	12,103,286	4,507,011	4,507,011	3,787,850	-16.0	-16.0
Capital Outlay	190,256	229,973	750,000	756,558	152,000	-79.9	-79.7
Total Expense	18,846,179	19,919,783	13,268,776	13,081,880	11,995,675	-8.3	-9.6
Net Surplus/(Deficit)	555,573	(114,581)	(475,483)	(562,980)	232,600	-141.3	-148.9
Est. Fund Balance - Beg of Year	7,527,121	8,082,694	7,968,113	7,968,113	7,405,133	-7.1	-7.1
Est. Fund Balance - End of Year	8,082,694	7,968,113	7,492,630	7,405,133	7,637,733	3.1	1.9
Fund Balance Policy Designations							
Non-spendable	59,403	-	52,000	60,000	60,000	0.0	15.4
Deferred Taxes	3,685,489	3,545,806	3,843,727	3,527,745	3,586,043	1.7	-6.7
Fiscal Sustainability	1,417,269	1,360,128	2,207,346	2,189,814	2,277,623	4.0	3.2
Available Balance	2,920,533	3,062,179	1,389,557	1,627,574	1,714,068	5.3	23.4
Est. Fund Balance - End of Year	8,082,694	7,968,113	7,492,630	7,405,133	7,637,733	3.1	1.9

Operating Budget Comparisons – Recreation and Facility Funds



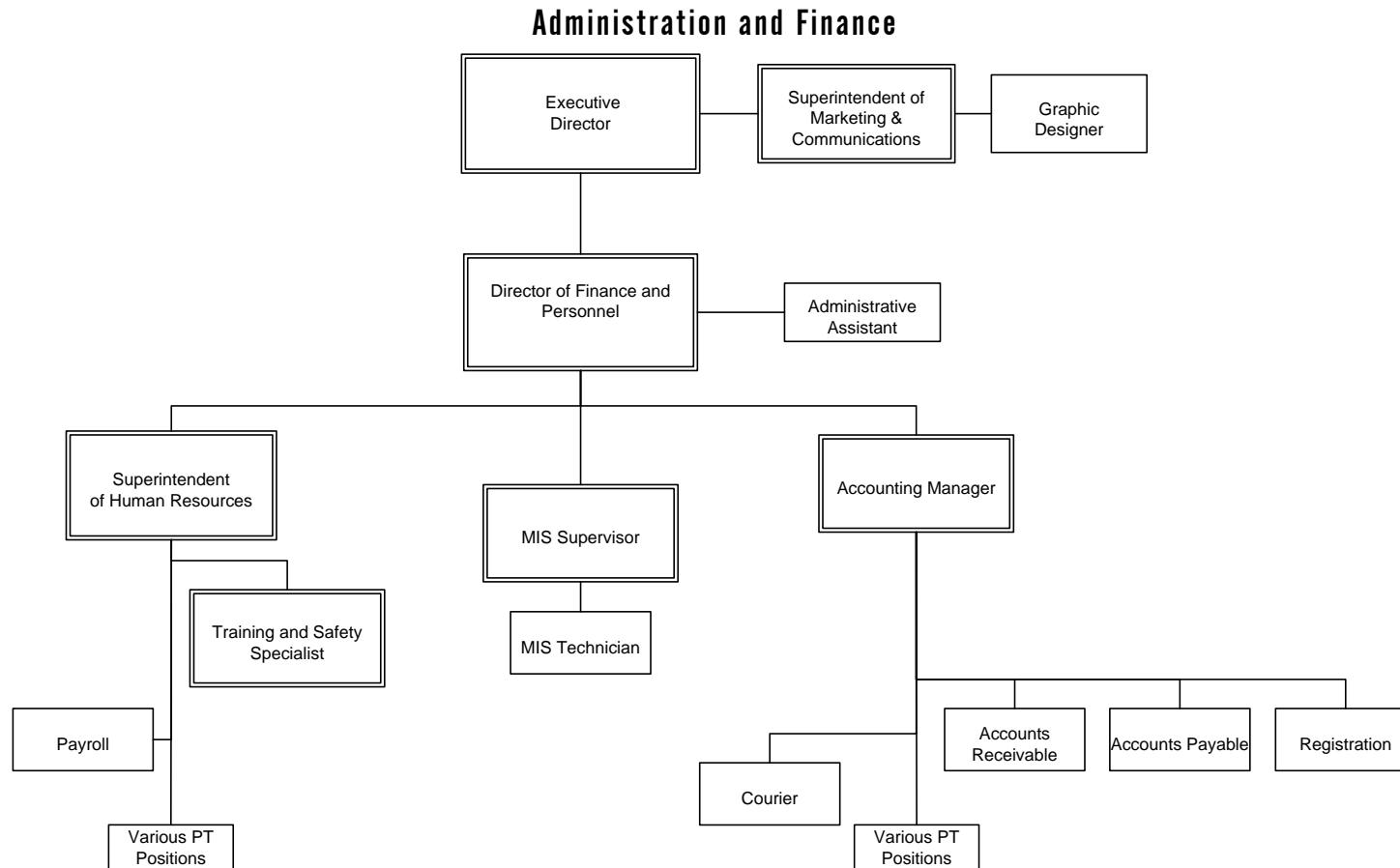
	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	11,758,817	11,731,941	12,419,139	12,165,175	11,860,100	-2.5	-4.5
Bond Proceeds	7,306,400	7,724,487	-	-	-	NA	NA
Replacement Taxes	242,079	236,127	235,719	246,825	251,575	1.9	6.7
Rental Income	65,100	66,400	65,852	50,400	57,600	14.3	-12.5
Interest Earned	19,678	20,929	40,057	40,000	42,500	6.3	6.1
Donations & Misc. Revenues	9,677	25,318	32,526	16,500	16,500	0.0	-49.3
Total Revenue	19,401,751	19,805,202	12,793,293	12,518,900	12,228,275	-2.3	-4.4
Salaries and Wages	2,981,403	3,002,924	3,240,893	3,266,725	3,218,080	-1.5	-0.7
Insurance	938,328	991,226	940,292	897,650	1,049,225	16.9	11.6
Pension Fund Expenses	1,575,046	1,743,389	1,773,325	1,694,100	1,745,000	3.0	-1.6
Commodities & Supplies	524,596	541,768	647,892	586,950	593,850	1.2	-8.3
Utilities	135,759	136,629	129,293	134,136	141,300	5.3	9.3
Contractual Services	1,012,002	1,022,802	966,055	942,325	965,650	2.5	0.0
Maintenance & Repairs	91,625	82,655	230,861	226,225	257,575	13.9	11.6
Other Expenditures	79,338	65,131	83,154	70,200	85,145	21.3	2.4
Debt Service	11,317,826	12,103,286	4,507,011	4,507,011	3,787,850	-16.0	-16.0
Capital Outlay	190,256	229,973	750,000	756,558	152,000	-79.9	-79.7
Total Expense	18,846,179	19,919,783	13,268,776	13,081,880	11,995,675	-8.3	-9.6
Net Surplus/(Deficit)	555,573	(114,581)	(475,483)	(562,980)	232,600	-141.3	-148.9
Est. Fund Balance - Beg of Year	7,527,121	8,082,694	7,968,113	7,968,113	7,405,133	-7.1	-7.1
Est. Fund Balance - End of Year	8,082,694	7,968,113	7,492,630	7,405,133	7,637,733	3.1	1.9
Fund Balance Policy Designations							
Non-spendable	59,403	-	52,000	60,000	60,000	0.0	15.4
Deferred Taxes	3,685,489	3,545,806	3,843,727	3,527,745	3,586,043	1.7	-6.7
Fiscal Sustainability	1,417,269	1,360,128	2,207,346	2,189,814	2,277,623	4.0	3.2
Available Balance	2,920,533	3,062,179	1,389,557	1,627,574	1,714,068	5.3	23.4
Est. Fund Balance - End of Year	8,082,694	7,968,113	7,492,630	7,405,133	7,637,733	3.1	1.9

Administration and Finance Department

Description

The Administration and Finance Department establishes and maintains a system of strong financial controls, general and human resource information for the Park District and provides administrative and operational support to the other Park District departments. This department assists the Board of Commissioners in formulating policy and carrying out those policies once established, fosters a positive public image for the Park District, and insures that quality park and recreation services are provided for residents of the Park District.

This department is responsible for the management of the Park District's financial, human resources, and management information systems. The department's budget includes all the Park District's property tax receipts, investment income, rental income, and administration operating and support expenses. The General Corporate Fund and Debt Fund are the major funds in this department. The special revenue funds included are Pension, Liability Insurance, NWSRA (Special Recreation), and Audit Funds.



Administration and Finance Department



Administration and Finance Department Funds

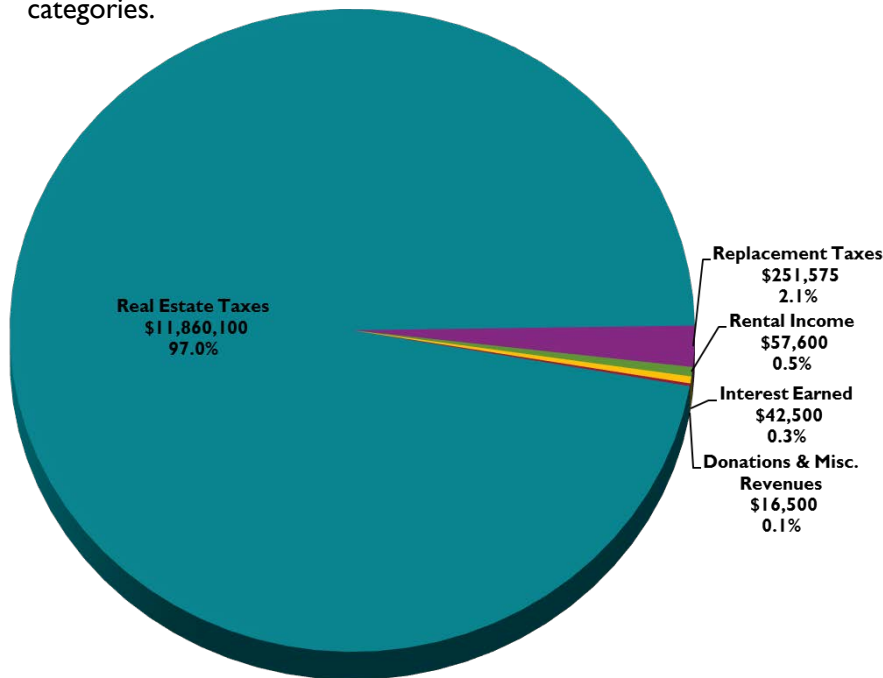
The General Fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 715.98 acres of land, as well as administrative services.

The Special Revenue Funds account for the expenditure of restricted revenues for the Pension, Insurance, Audit, and NWSRA funds.

The Debt Service Fund accounts for the accumulation of resources and payment of general obligation bond principal and interest.

Revenues

Revenues are budgeted at \$11,860,100; a 2.3% decrease from the 20115/16 Budget. The following chart illustrates the relationship between revenue categories.



Real Estate Tax Revenues

Real estate tax provides 97% of the total revenue for the Administration and Finance Department. Real estate taxes are budgeted to decrease 2.5% from the 2015/16 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2015 Tax Levy. The tax cap for levy 2015 is .8% and for levy 2016 the tax cap will be .7%. The increase was primarily due to the decreases in the debt service maturity schedule. The minimal growth of the District's largest revenue source has caused an increased focus on cost savings throughout our budget process now and in the future.

	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Real Estate Taxes	\$ 11,758,817	11,731,941	12,419,139	12,165,175	11,860,100
Bond Proceeds	7,306,400	7,724,487	-	-	-
Replacement Taxes	242,079	236,127	235,719	246,825	251,575
Rental Income	65,100	66,400	65,852	50,400	57,600
Interest Earned	19,678	20,929	40,057	40,000	42,500
Donations & Misc. Revenues	9,677	25,318	32,526	16,500	16,500
Total Revenues	\$ 19,401,751	19,805,202	12,793,293	12,518,900	12,228,275

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$251,575 in replacement tax revenue; this is a 1.9% increase from last year's projected actual. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois as a replacement for personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax.

Interest Income

During 2015/16, the Park District was able to invest a majority of its funds at an average rate of less than 1%. Current interest rates are averaging right around .45%. These rates are anticipated to have a slight increase in 2016/17.

Interest earnings applicable to bond proceeds and the Capital Improvement Plan (CIP) accrue to the CIP Budget and are not included in operating revenues.

Rental Income

The Park District receives revenue from various properties purchased as land acquisitions. Rental incomes are contractual agreements that will generate enough revenue to reimburse the funds used to purchase the property. The Park District has two pieces of property on Northwest Highway that were purchased by the General Fund. They are leased out to two different automotive repair companies. The acquisition funds were recovered in 2006.

Donations and Miscellaneous Revenue

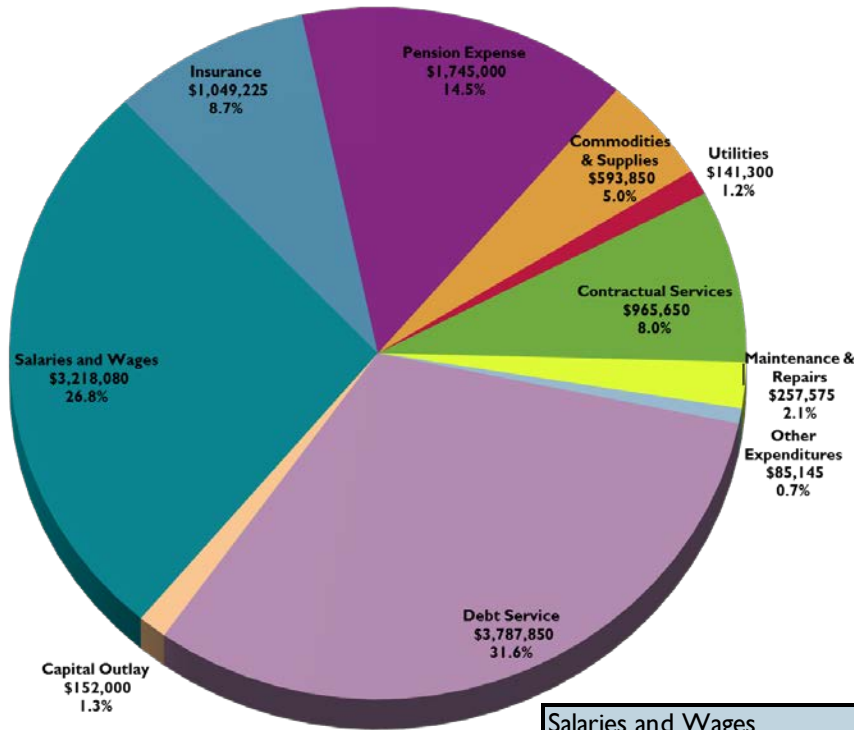
Donations and Miscellaneous Revenue consist of all other miscellaneous revenue in all funds. This revenue is used for purposes specified by the type of fund in which it is received. The amount expected is based on historical trend, and the funds are used to offset the cost of providing services.

Administration and Finance Department



Expenditures

Expenses are budgeted at \$11,995,675, a 9.6% decrease from the 2015/16 budget. A comparison of major expenditure functions is identified in the chart and table.



In preparing this budget document, staff was instructed to keep expenditures to 3% or less. While every effort is made to contain costs and increase efficient use of resources, the Park District is faced with rising labor costs and general supply increases. This creates the challenging task of providing a high level of service with limited resources. The Park District's administration is committed to reviewing any reasonable alternative to reducing costs while retaining the high level of services it provides.

	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Salaries and Wages	\$ 2,981,403	3,002,924	3,240,893	3,266,725	3,218,080
Insurance	938,328	991,226	940,292	897,650	1,049,225
Pension Expense	1,575,046	1,743,389	1,773,325	1,694,100	1,745,000
Commodities & Supplies	524,596	541,768	647,892	586,950	593,850
Utilities	135,759	136,629	129,293	134,136	141,300
Contractual Services	1,012,002	1,022,802	966,055	942,325	965,650
Maintenance & Repairs	91,625	82,655	230,861	226,225	257,575
Other Expenditures	79,338	65,131	83,154	70,200	85,145
Debt Service	11,317,826	12,103,286	4,507,011	4,507,011	3,787,850
Capital Outlay	190,256	229,973	750,000	756,558	152,000
Total Expenses	\$ 18,846,179	19,919,783	13,268,776	13,081,880	11,995,675

Administration and Finance Department



Salaries and Wages

The proposed salaries and wages budget decreased 1.5% from the 2015/16 projected actual. This category represents 26.8% of the 2016/17 budget. There are no additional positions included in this budget. Full-time salaries are budgeted at the current (or expected April 30, 2016) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 3% increase for full-time salaries. Employee headcounts by type are shown below:

	Budget Projected Proposed										
	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	15/16	16/17
Full-Time IMRF	24	24	23	23	23	22	17	17	17	17	17
Part-Time IMRF	7	8	5	6	6	5	4	4	4	4	4
Part-Time Regular and Short-Term (Non-IMRF)	20	22	20	15	15	6	6	6	7	7	7
Total	51	54	48	44	44	33	27	27	28	28	28

Insurance

The proposed insurance budget increased \$151,575 (16.9%) from the 2015/16 projected actual. This category represents 8.7% of the 2015/16 budget.

- The Park District approved Blue Cross Blue Shield for calendar year 2016 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects an 7.7% increase in health insurance premiums for the first eight months of the 2015/16 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program. Without this expense this category would have a 7.7% increase.
- Liability, Property and Workers' Compensation - The District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA was organized by area park districts, in accordance with the terms of an intergovernmental cooperative agreement. PDRMA provides loss coverage for property damage claims on a partially self-funded basis. General liability and workers' compensation is completely self-funded. Premiums decreased 2.48%. Property insurance decreased by 2.4% and is paid for by the General Fund.

Commodities & Supplies

This category represents 5% of the 2016/17 budget; commodities increased \$6,900 from projected actual.

Utilities

This category is budgeted at 5.3% (\$7,164) more than the 2015/16 projected actual. The utility budget has been prepared based on 2015/16 estimated usage and the contract price on natural gas and electricity.

Administration and Finance Department



Pension

Pension expense is 14.5% of the 2016/17 budget. This year's proposed budget is 3.0% (\$50,900) more than last year. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. Amounts budgeted are based on the total authorized positions and salary levels proposed in the operating funds. The actuarial rate for the 2016 calendar year is 14.40% of participating members' salaries. This is less than a 1% increase from last year.

Contractual Services

This category represents 8.0% of the 2016/17 budget. The proposed budget increased by \$23,325 (2.5%) from the 2015/16 projected actual.

Debt Administration

This category represents 31.6% of the 2016/17 budget. The proposed budget decreased by 16% from the 2016/17 budget. This is due to the retirement of General Obligation Park Bonds.

The Park District budgets capital and infrastructure expenditures for recreation activities and open space based on our residents' demands for quality facilities. Facility improvements are generally provided from the real estate tax base and program fees support recreation activities. The costs associated with acquiring and improving long-term assets are met with the issuance of debt or use of surplus from operations. The Park District prepares detailed analyses of the existing obligation structure, current and projected surplus from operations and future liability levels before making a decision to issue new debt.

Capital Improvements

This category represents 1% of the 2016/17 budget. The proposed budget decreased in the 2016/17 in order to accumulate sufficient funds for future ADA capital projects.

The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A six-year Capital Improvement Plan (CIP) is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget.

Administration and Finance Department

Marketing and Communications

Noteworthy Campaigns

+

 CMS Contributors Trained YTD = 22

Social media helped to shatter awareness and sales goals. Launched Black Friday 2015.

Rolled out mobile "billboard"

M&C Department Media Metrics & Milestones 2015

CUSTOMER SERVICE INITIATIVE
 Launched a customer service initiative that is being incorporated into the Districts existing on-boarding and orientation program. In the last three years, the District has transformed its culture to be truly "Guest-centric".



IDENTIFY SOLUTIONS:
Be curious and problem solve.

MAKE THEIR DAY:
Value those you lead and serve.

PLAY:
Make it fun for those you lead and serve, and they will come.

ALIGN YOUR ATTITUDE:
Choose to show up for the people you lead and serve.

CARE COMPASSIONATELY:
Show interest in those you lead and serve.

TRUST:
Every interaction is an opportunity to create trust in those you lead and serve.

AHPD.org

<ul style="list-style-type: none"> •TV = 489,300 •TPV = 1,341,447 •UP vs. 2014 <p style="text-align: center; font-size: x-small;">PAGE VISITS +</p>	<ul style="list-style-type: none"> •Average 2:16 •Avg. Daily Visits = 1,340 •UP vs. 2014 <p style="text-align: center; font-size: x-small;">TIME ON SITE in min. +</p>	<ul style="list-style-type: none"> •Average 3.7 •Top pages = Homepage; Programs; O.R. •UP vs. 2014 <p style="text-align: center; font-size: x-small;">PAGES/VISIT +</p>
---	--	---

E-communication Program

<ul style="list-style-type: none"> •90 E-blasts •561,159 recipients •UP vs. 2014 •Must grow lists <p style="text-align: center; font-size: x-small;">Emails sent +</p>	<ul style="list-style-type: none"> •31% vs. Govt. avg. 23.8%* •*Constant Contact source. <p style="text-align: center; font-size: x-small;">Open rate +</p>	<ul style="list-style-type: none"> •5.2% General •*Avg. Govt. CT 13% •Targeted E-blasts perform better <p style="text-align: center; font-size: x-small;">Click thru +</p>
---	--	--

Mobile Program

<ul style="list-style-type: none"> •IOS sig. usage of Apple devices •Android •Windows <p style="text-align: center; font-size: x-small;">Devices +</p>	<ul style="list-style-type: none"> •Olympic •HTC •Melas •Admin. down <p style="text-align: center; font-size: x-small;">Most WiFi +</p>
--	--

Social Media

<ul style="list-style-type: none"> •2,742 up 701 <p style="text-align: center; font-size: x-small;">FANS +</p>	<ul style="list-style-type: none"> •<SPD •<NPD <p style="text-align: center; font-size: x-small;">COMPARED TO OTHER P.D.'S +</p>	<ul style="list-style-type: none"> •1170 up 295 <p style="text-align: center; font-size: x-small;">FOLLOWERS +</p>
---	---	---

PLUMBING HEATING COOLING ELECTRIC

Increased Sponsor Relationships and Revenue vs. 2014 +

IPRA 2015 Agency Showcase

Overall Agency Showcase
 Peoples' Choice
 Large Format
 Overall Tabletop

The marketing team has developed a 3-prong strategy to arrive at its goals for FY 2016 - 2017

Marketing Goals Overview: Plan, Reach, Attract, Engage, Act, Maintain and Measure.



MARKETING INITIATIVES

Program Priorities	<ul style="list-style-type: none"> Golf Clubs and Learning Center Cultural Arts Programs Senior Programs Tennis Clubs and Activities 	<ul style="list-style-type: none"> AHPD programs and facilities Park Foundation Historical Museum/AC Beverages Donor programs 	<ul style="list-style-type: none"> Fitness Programs and Activities Historical Museum and Programs Cross-pollination for “lifestyle fit” to customer personas Point-of-sale personal selling
District-wide Efforts	<ul style="list-style-type: none"> District-wide; Facility Marketing Plan Development (SWOT’s) Corporate Sponsorship Program Gift Card Sales <i>Citizen engagement < Capitals</i> <i>Volunteer program = Advocates</i> <i>INFOSPOT = Engaged Employees</i> 	<ul style="list-style-type: none"> Content Development for new Mobile Responsive Web Sites Digital Strategies – SEO; Social Media Ads Shorten the Email ‘runway’ by streamlining content prep, data creative and evaluation processes Lead Conversion to Sales 	<ul style="list-style-type: none"> Guest-experience management Customer Satisfaction Measurement Marketing Asset Management to centralize, control, empower, and facilitate systems that maintain AHPD branding guidelines – Help Desk
Promotions & Multimedia Mix	<ul style="list-style-type: none"> Inbound-driven - CTA Partner / Co-op Marketing 	<ul style="list-style-type: none"> Inbound-driven - CTA Videos and AHPD-TV program 	<ul style="list-style-type: none"> Inbound-driven - CTA Events / PR/ Trade Shows

Forecasted Marketing Costs	60% of Budget (Marketing Promotions; Printing/Binding; Postage; Professional Services; Graphic Art Supplies)	30% (Advertising Display; Professional Services; Staff training and Technology)	10% (Publicity/PR)
Budget: % of total	DECREASE	INCREASE	ADD

Managing the experience has become more important to build loyalty.

Meet or exceed the targets for 2016-2017.

Administration and Finance Department



2014-2020 Comprehensive Plan

The Park District’s Comprehensive Plan includes statements of goals, strategic initiatives and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that will be undertaken by the Administration and Finance Department in order to advance the overall goals of the Park District. (C= Complete, IP=In Progress, P=Postponed)

	Status	Fiscal Year
Financial Resources and Assets		
1.1 Identify and pursue alternative funding to meet public demand.		
Explore new opportunities (including grants) and continue to seek funding and in-kind opportunities with existing and new partners.		2015/16
1.2 Administer the District finances in a sound and accountable fiscal manner.		
In conjunction with the financial software conversion, document procedures for all critical functions. Review current processes, streamline where needed with a focus on value to the customer or taxpayer.	C	2014/15
Oversee financial software conversion.	C	2014/15
Develop succession and organizational plans which address impact of retirements and attrition.	C	2014/15
Continue to evaluate capital projects community center renovations to ensure that the Park District is prepared to go forward, if and when the opportunity arises.	IP	2015/16
Continue successful fiscal practices and implement new fiscal efficiencies to insure a stable financial future.	IP	2015/16
Update record descriptions and classifications to maintain proper disposal requests.		2016/17
Research new ISP/Phone providers when current contract is up to find best value for our internet/phone needs.		2016/17
1.3 Provide a safe environment for District visitors and personnel.		
Complete a successful PDRMA Loss Control Review for 2014. This includes all pre-review meetings, setting up review requirements with staff, scheduling all 10 site visits and follow-up visits, and coordinating the collection and presentation of required materials.	C	2014/15
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.		
Upgrade all server operating systems to newest versions, consolidating server use and decreasing the number of active servers. Create a new AHPD domain.	C	2014/15
Develop a District-wide Technology Plan.	IP	2014/15
Add a debit card feature to pool passes.	P	2014/15
Implement a new payroll/HRIS system (as part of the new financial software system) and provide training to end users.	C	2014/15
Research options for using the data from the District’s online registration system with the ahpd.org website.	C	2015/16
Research, develop then implement a centralized system for collecting, analyzing and reporting customer satisfaction feedback across the agency.	IP	2015/16

Administration and Finance Department



Status Fiscal Year

Financial Resources and Assets

1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.

Develop a digital dashboard for supervisors in order to track the flows inherent in the business processes and key performance indicators that they monitor.		2015/16
Create online program evaluations.		2015/16
Create and implement a rewards/loyalty program for AHPD patrons.	IP	2015/16
Implement E-Verify to streamline I-9 and Social Security verification.	C	2015/16
Implement pay cards as a payment options for staff.	C	2015/16
Convert the District's current inspection program from paper forms to electronic format. Create electronic inspections for playgrounds, athletic fields, facilities and special features (i.e. skate park) that are unique to each location.	IP	2015/16
Update Microsoft Office and IBM Lotus software to latest versions.	IP	2015/16
Implement a District-wide facility reservation system, include the ability to track facility attendance, and provide better analysis of facility capacity.	C	2016/17
Implement a 3-year rotation to replace desktop computers to keep current with new technology advances.	C	2016/17
Research increasing the use of point-to-point wireless networking equipment bringing network access to remote locations without adding new cabling/infrastructure.		2017/18

1.5 Reap the benefits of synergy by strategically managing and integrating a customer's point-of-view agency-wide to reinforce the Park District's desired image for the purpose of building long-term relationships.

Research new ways for customers to navigate the online program guide and provide electronic assistance in finding suitable programs for individual family schedules.	C	2016/17
--	---	---------

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.

Explore options to increase the amount of recreation programming space available to the community.		2016/17
--	--	---------

2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.

Develop and implement individual marketing plans for major initiatives, changes in District practices/programs and priority recreation program areas to address low awareness levels, shrinking revenues and/or participation levels.	IP	2014/15
Develop and implement an agency-wide assessment strategy to evaluate communication efforts: Program Guide, E-communications, Website, HotSpot and other outbound communications.	IP	2014/15

Administration and Finance Department



	Status	Fiscal Year
Leadership		
3.2 Seek out partnerships with other recreation providers within our region.		
Review and evaluate effectiveness of Park District advisory committees.	IP	2014/15
3.3 Enhance the District's image through effective and proactive public relations.		
Implement standardized templates for marketing materials (flyers, fact sheets and tri-fold brochures) that are easily updatable by staff District-wide.	IP	2014/15
Successfully implement a District-wide Customer Satisfaction program that positively impacts all customer contacts and improves the quality of service.	IP	2014/15
Improve ability to produce standardized templates for in-house use by seeking training opportunities and conducting benchmark research.	IP	2015/16
Develop a document that outlines the design intent for interior wayfinding and promotional signage to include terminology, hierarchy of messaging, fonts and branding specifications.	C	2016/17
Research and present recommendations to update facility identification signs District-wide to include materials, parts, fabrication, construction, mounting and installation details.	IP	2016/17
Teamwork		
4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.		
Produce a series of Content Management System (CMS) and Email Broadcast training videos using ScreenFlow to strengthen self-service learning opportunities for content contributors.	IP	2014/15
4.2 Encourage our employees to eagerly participate in meaningful growth opportunities.		
Establish a training program to prepare Parks and Planning staff to obtain a Commercial Driver's License (CDL) and safely drive District vehicles requiring a CDL.	IP	2014/15
Develop career paths for all applicable full-time positions and tie into succession plans for key positions.	IP	2015/16
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.		
Develop an online New Employee Orientation program available on the InfoSpot that will be an acceptable alternative for employees who are unable to attend an in person New Employee Orientation session.	C	2015/16
Coordinate the District's submission for Distinguished Accredited Agency with IPRA/IAPD. This includes distribution of all required information to staff, collection of required documents, and scheduling of any meetings.	C	2015/16

Administration and Finance Department



Status Fiscal Year

Customer-Focused Service

5.1 Maintain effective interaction between Board and staff.

Design, implement and evaluate, on an annual basis, a long range planning survey to determine the consensus vision of the Board of Commissioners and the appropriate direction for the Arlington Heights Park District. Share this information with the Board at a Committee of the Whole meeting. 2014/15

5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.

Implement a new online Get Help Desk designed to streamline Marketing and IT requests. IP 2014/15

5.3 Continue quality customer-focused service.

Conduct an HR Audit to ensure our processes and practices meet best HR practices standards. IP 2014/15
 Explore the feasibility of reconfiguring all websites using responsive web coding to optimize them for all devices. i.e. computers with all different size monitors, mobile phones, tablets, etc. 2016/17

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total Operating Budget (less capital)	\$6,993,910	\$7,185,493	\$9,990,212	\$9,990,212	\$20,235,401	\$11,949,343	\$11,980,737	\$18,846,179	\$19,919,783	\$13,081,880	\$11,995,675
\$ Spent on Operating Expenses per Capita	\$91	\$93	\$130	\$130	\$269	\$159	\$160	\$251		\$174	\$158
Full-Time-IMRF	24	24	24	23	23	23	22	17	17	17	17
Part-Time-IMRF	9	7	8	5	6	6	5	4	4	4	4
Part-Time Regular/Short-Term (Non-IMRF)	20	20	22	20	15	15	6	6	7	7	7
Number of Full-Time Equivalents	53	51	54	48	44	44	33	27	28	28	28
Number of Internet Visits - www.ahpd.org	111,115	137,889	163,266	166,531	286,267	386,942	485,359	468,061	489,300	449,225	468,862
Number of Registrations	71,551	73,791	76,984	81,460	83,309	8,278	80,187	82,847	83,158	82,375	82,787
% of Online Registrations	85.8%	90.5%	93.0%	93.0%	91.2%	3	92.1%	91.7%	92.3%	92.3%	92.1%
Number of Accounts Payable Vouchers	8,384	12,582	12,383	12,989	10,806	3,44	11,732	11,487	13,896	11,754	11,935
Number of Accounts Payable Checks	7,183	7,200	6,801	6,881	6,519	4,8	5,961	6,240	6,264	6,396	6,215
Number of W-2's Processed	1,253	1,185	1,238	1,203	1,171	1,233	1,206	1,210	1,229	1,210	1,216
Number of Payroll Checks	14,401	14,168	14,772	15,086	15,288	5,72	14,846	14,881	15,800	15,825	15,904

Parks & Planning Department

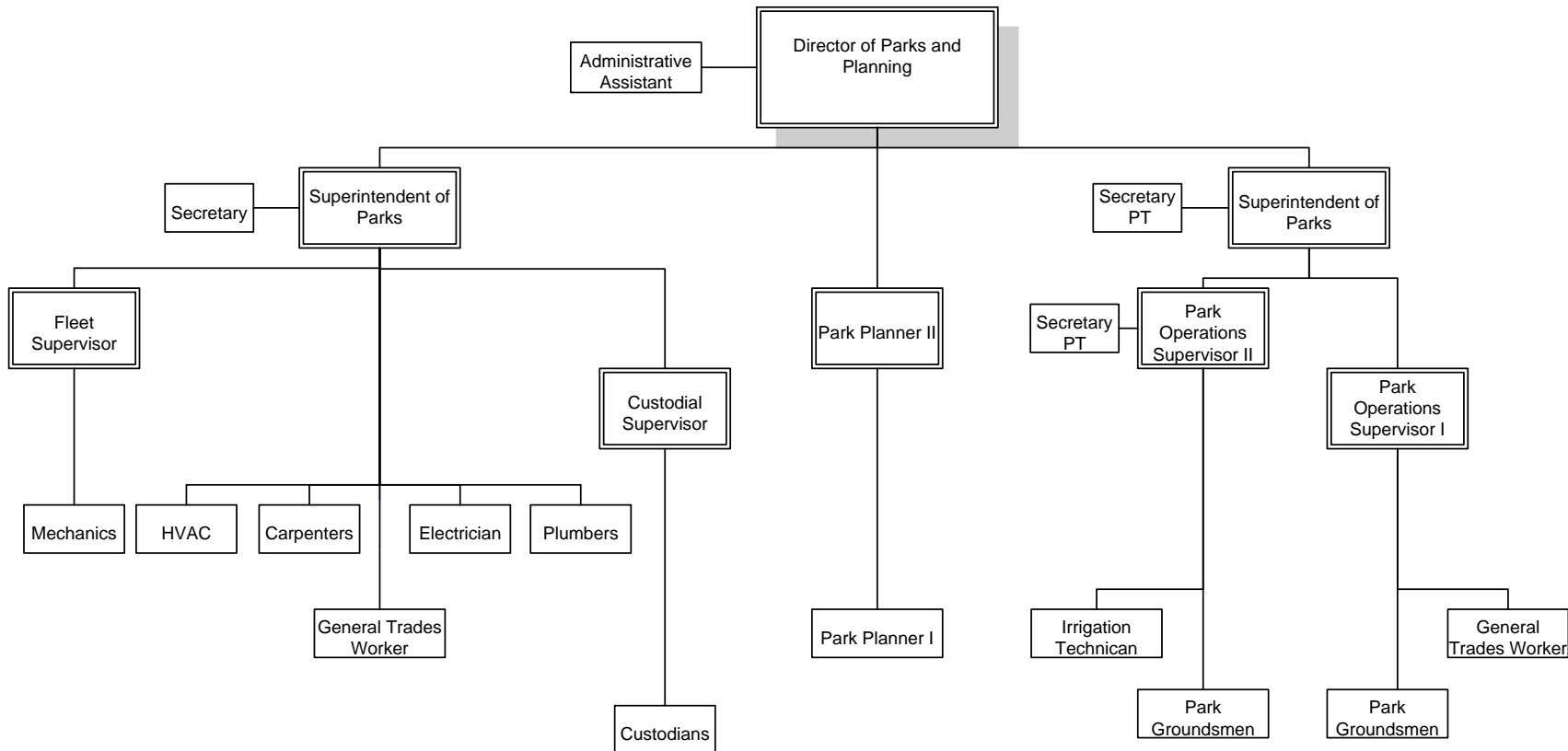


Description

The Parks and Planning Department at the Arlington Heights Park District consists of 3 divisions, including the Building Maintenance, Grounds Maintenance and Planning Divisions. The Divisions are responsible for the upkeep, repair and improvements of the District’s parks and facilities of all size classifications, totaling 715.98 acres. Classifications include community parks, neighborhood parks, play lots, special use parks, and connector parkways. The Parks and Planning Department maintains 25 buildings, 5 outdoor swimming pools, an indoor swim center, 45 ball diamonds (41 Park District, 4 School District), 27 soccer fields/football fields, 52 outdoor tennis courts, 42 playgrounds, a 50-acre boating lake, 7 sand volleyball courts, and 30 basketball courts. A vehicle fleet consisting of over 49 licensed vehicles and over 80 major pieces of fleet equipment is also maintained.

The Parks and Planning Department’s general goals include, but are not limited to: ensuring properly maintained parks and athletic fields, facilities, equipment; increasing responsiveness, productivity, efficiency and effectiveness in a fiscally responsible manner.

Parks & Planning Department Organizational Chart



Parks & Planning Department



The Parks & Planning Department provides a wide variety of general/routine maintenance repairs, renovation, and improvements throughout the Park District, utilizing in-house, skilled labor forces. The operations of the Parks and Planning Department are coordinated with the Recreation and Facilities Department, and Finance and Personnel Department, to achieve common goals. The responsibilities of the Parks and Planning Department are handled via a variety of methods including staffing consisting of 45 full-time, up to 37 part-time/seasonal staff, multi-year contracts, job specific contracts and time and material hiring of various trades.

Parks and Planning also fills a major role in the Capital Improvement Plan, starting with the planning process, and following through with facilitation, coordination and review of specialized contractors.

Primary Responsibilities

Building Maintenance Division	Grounds Maintenance Division	Planning Division
Equipment & Fleet Maintenance	Athletic Field Preparation & Maintenance	Capital Improvements
Equipment Replacement Schedule	Vandalism & Weather Reports	Project Management
Custodial Maintenance	In-House Turf Grass Mowing Services	Landscape & Site Design
Building Pest Control	Contractual Mowing Services	Specifications, Bids & Contract Management
USA Flag Display	Synthetic Turf Maintenance	Plant Material Selection
Pool Maintenance	Playground Inspections & Maintenance	Site Furniture & Amenities
Construction & Improvement Projects	Park Use Permit Applications	Concrete Improvements & Maintenance
Project Management	Skate Park Maintenance	Paving Improvements & Maintenance
Lighting & Electrical Maintenance & Repairs	Tree, Shrub & Perennial Bed Maintenance	Court Colorcoating Improvements
Plumbing Maintenance & Repairs	Annual Flower Beds	Land Acquisitions
Roof Maintenance & Repairs	Irrigation System Maintenance	Property Easements
HVAC Maintenance & Repairs	Fertilizer & Pesticide Applications	Encroachment Issues
Building Security Systems	General Park Cleanup & Trash Pickup	Internal/External Committees
Facility Safety Inspections	Outdoor Tennis Court Maintenance	Memorial Tree, Brick & Bench Program
Holiday Lighting Displays	Outdoor Basketball Court Maintenance	Property Research & Investigation
	Pond & Creek Management	Playground Audits
	Snow & Ice Removal Operations	ADA Building Accessibility
	Outdoor Ice Rinks	GIS/GPS Mapping
	Sledding Hills	Grant Writing & Administration
	Special Events & Programs	

Parks & Planning Department

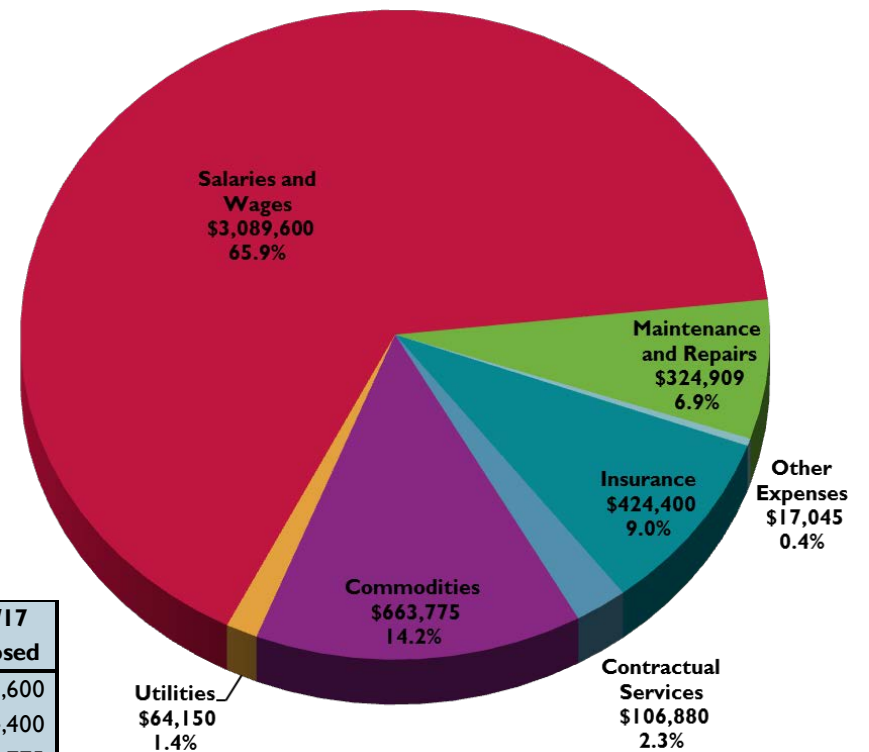


Budget

The majority of the Parks & Planning Department budget is found in the General Fund. The proposed 2016/17 budget for Parks and Planning is \$4,690,759. This total is an overall increase of approximately 1% (\$46,611) from what was budgeted in 2015/16 and an overall increase of approximately 5% (\$222,703) from the 2015/16 projection. Staff has worked hard to maintain or reduce expenses in all areas of the department. As always, many areas of the Parks & Planning budget are estimated or projected dollars, identified as necessary for maintaining the day to day operations and maintenance of the District.

The 2016/17 budget has been prepared with few changes to the level of service and responsibility of the department. However, it should be highlighted that the responsibilities for maintaining both Melas Park ballfields and Recreation Park Meyer Baseball Field will be transitioned from the Recreation Department to the Parks and Planning Department starting in the spring of 2016. The overall budget reflects these changes, and disperses increases to salaries and wages, commodities and maintenance & repairs funds.

The chart illustrates the relationship between each of the seven (7) main expense categories:



Parks & Planning Budget Summary

	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Projected	2016/17 Proposed
Salaries and Wages	\$ 2,951,312	2,802,316	3,074,859	2,992,027	3,089,600
Insurance	397,311	361,721	369,367	386,125	424,400
Commodities	720,037	570,143	699,882	630,425	663,775
Utilities	70,448	64,207	70,323	61,461	64,150
Contractual Services	131,512	88,692	117,265	97,100	106,880
Maintenance and Repairs	197,923	119,961	295,349	284,928	324,909
Other Expenses	15,142	19,663	17,103	15,990	17,045
Total Operating Expenses	\$ 4,483,685	4,026,703	4,644,148	4,468,056	4,690,759

Parks & Planning Department



The Parks & Planning Budget is divided into seven categories. Categories include Salaries and Wages, Insurance, Commodities, Utilities, Contractual Services and Maintenance & Repairs. Throughout the year and during the budget planning process, staff continually asked key questions to determine the budget need.

What did we use? **What went wrong?**
What did we need? **What could go wrong?**
How can we be better organized?

Knowing the answers to these questions allowed staff to best propose funding for 2016/17. Following are brief summaries for each budget category:

Salaries and Wages

This category has a proposed budget of \$3,089,600, approximately 66% of the Parks & Planning Department annual budget. Employee wages are expected to increase by 3.3% (\$97,573) compared to the year-end projections, yet only increase 0.5% (\$14,741) compared the 2015/16 budget.

Management is constantly evaluating all department staffing levels in order to ensure effective allocation of resources. Evaluations will continue in 2016/17 with the planned retirement of nine (9) full time employees in the Parks & Planning Department. In all cases, salaries of new employees replacing vacant positions are budgeted lower than those of previous employees. The budget also includes funding to convert two part-time administrative assistant positions to one full time administrative assistant position in the fall of 2016.

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	Budget 15/16	Projected 15/16	Proposed 16/17
Full-Time IMRF	45	45	45	45	44	42	46	46	45	45	46
Part-Time IMRF	1	1	1	1	2	3	5	6	5	5	5
Part-Time Regular and Short-Term (Non-IMRF)	31	31	31	31	32	32	32	32	32	29	27
Total	77	77	77	77	78	77	83	84	82	79	78

Although historically a difficult task, hiring good seasonal, college break, maintenance employees has been a bigger challenge over the past few years. It has been increasingly difficult to compete with other nearby public agencies and private companies for the same targeted employee pool. Therefore, the allocated number of seasonal (short-term, non-IMRF) employees is seldom reached year to year. Management has realized more success in hiring individuals for regular part time (non-IMRF) positions, to work a larger part of the busy season than just college summer break. The result is little change to the budget other than fewer part time positions utilized and better season long results.

Parks & Planning Department



Insurance

The Insurance category includes healthcare premiums for all benefit-eligible positions, as well as any Parks & Planning Department unemployment costs. This category is \$424,400 (9.0%) of the overall 2016/17 department budget and is budgeted at an overall 9.9% (\$38,275) increase from the 2015/16 projected actual and climb to a 14.9% (\$55,033) compared to the 2015/16 budget.

Healthcare costs are budgeted based on current employee coverage elections for benefit-eligible positions at the time of enrollment. The proposed Park District budget projects a 10% increase in premiums (January to April 2017) and anticipates full staffing.

Commodities

The Commodities budget is the second largest category at 14.2% (\$663,775) of the proposed budget. This category is used to budget for supplies, apparel, products, parts, and materials used by Parks & Planning staff to repair and maintain parks and facilities. Knowing the Capital Improvement Budget would be considerably lower in 2016/17, and the potential impact to the operational budget, staff still found ways to cut the budget, but not reduce services. In fact, the budget includes increases in several accounts in the Commodities budget, in anticipation of an increase in smaller in-house projects taking place in 2016/17.

Despite increases in several accounts, such as construction materials, the category is budgeted with an approximate decrease of 5.2% (-\$36,107) from the 2015/16 to 2016/17 budget, and an increase of \$33,350 (5.3%) from the 2015/16 projected actual.

The Commodities budget includes fuel costs. Fuel needs and consumption at the District has remained consistent in recent years. However, fuel pricing is an extremely temperamental commodity to predict. The 2016/17 Gasoline, Oil & Antifreeze account was prepared with the assistance of the District's fuel supplier. Staff is comfortable proposing a 37% (\$51,242) decrease from the 2015/16 budget, and still meet the needs of the District.

Projected Fuel Pricing

	Unleaded (\$/Gal.)	Diesel (\$/Gal.)
2014/15	\$3.61	\$4.61
2015/16	\$2.67	\$3.25
2016/17	\$2.50	\$2.55

Contractual Services

The Contractual Services budget primarily consists of waste disposal and environmental services performed by outside contractors. The Parks & Planning Department prefers to keep the use of outside contractors to a minimum. Staff recognizes the investment made in employees and there is very little routine maintenance work that is not done by District staff. In 2016/17 this category is only 2.3% (\$106,880) of the overall department budget, and is a 9.7% (\$10,385) decrease from what was budgeted for Contractual Services in 2015/16. A significant portion of this reduction can be attributed to the services and rates related to the Refuse Disposal. In mid-2015, staff revisited the current pricing structure from Groot Industries and renegotiated pricing and adjusted needs at each facility, resulting in lower overall budget impact for 2015/16 and beyond.

Parks & Planning Department



Maintenance and Repairs

This category consists of expenses related to maintaining the parks and facilities throughout the District.

In the proposed 2016/17 budget, this category is 6.9% (\$324,909) of the overall department budget, a 14% (\$39,981) increase from the 2015/16 projected actual, compared to a 10% (\$29,560) increase from the 2015/16 to 2016/17 budget.

The proposed 2016/17 budget reflects the continued vigilance on paved surfaces throughout the District, including funding an increase of \$9000 to the 2015/16 colorcoating account in 2016/17, and no change to the sealcoating account. The pavement maintenance program will substantially prolong the life of our asphalt courts, parking lots and walks. See the chart of proposed 2016/17 locations slated for maintenance.

The proposed budget also includes increased funding in the M&R-Athletic Fields account (\$6,000), based on the new responsibilities at Melas Park and Recreation Park, previously mentioned. Staff also recognizes the reduced Capital Improvement Budget, and over the next few years will increase the age of the fleet and equipment used throughout the District. The vehicle replacement plan has been adjusted to reflect the Capital reductions. However, staff anticipates an increased need in the M&R-for vehicle and equipment to maintain the fleet as it ages.

Utilities

The Utilities budget includes expenses related to utilities paid for locations such as the Frontier Service Center and the Davis Service Centers. Utilities include electric, telephone, water, and gas for these three locations. This category is 1.4% (\$64,150) of the overall proposed department budget and reflects a minor increase of \$2,689 (4.4%) from the 2015/16 projected actual. The utility budget has been prepared based on 2015/16 usage and Park District’s electric and natural gas contracts.

Other Expenses

The Other Expenses budget primarily consists of travel, staff training, and miscellaneous personnel expenses that do not fit into another category. This category represents less than 1% (\$17,045) of the overall department budget. The proposed 2016/17 budget has a slight (\$58) decrease from what was budgeted in 2015/16.

2016/17 Pavement Maintenance			
Property	M&R		M&R
	Sealcoating	Colorcoating	
Heritage Park (Tennis)	\$ -	\$ 13,000	
Pioneer Park (Tennis)	-	17,000	
Carefree Park (Tennis)	-	8,500	
Victory Park (Tennis)	-	5,500	
Carefree Park (Basketball)	-	8,500	
Carefree Park (Inline)	-	4,500	
Banta Park (Basketball)	-	3,000	
Sunset Ridge (Basketball)	-	4,000	
Volz Park (Basketball)	-	2,500	
Arlington Lakes (Parking)	9,000		
Recreation Park (Drop Off)	1,000		
Recreation Park (Parking)	4,000		
Recreation Park (Walks)	4,000		
Prairie Park (Parking)	3,700		
Prairie Park (Walks)	1,300		
Sunset Meadows Park (Parking)	8,000		
Sunset Meadows Park (Walks)	500		
Dryden Park (Parking)	1,200		
Patriots Park (Parking)	2,500		
Sunset Ridge (Walks)	1,000		
Volz Park (Walks)	1,300		
Wildwood Park (Walks)	2,500		
Total	\$ 40,000	\$ 66,500	

Parks & Planning Department



Budget Highlights for 2016/17

<p>Staffing</p> <ul style="list-style-type: none"> • It is anticipated that all positions will be fully staffed • New responsibility for maintaining Melas Park synthetic turf and Recreation Park Meyer Field • Converting two part-time staff positions to one full-time position. • Re-Hiring of nine full-time positions, following the retirement of long time staff • Relocating all Grounds Maintenance staff to Davis Street Campus 	<p>Athletic Field Improvements</p> <ul style="list-style-type: none"> • Continue scheduled softball/baseball field improvement program • Continue seasonal soccer/football field turf improvement program • Sunset Meadows synthetic turf project
<p>Pools</p> <ul style="list-style-type: none"> • Continue scheduled swimming pool maintenance and energy efficiency program • Ongoing water management upgrades 	<p>Paving and Parking Lot Improvements</p> <ul style="list-style-type: none"> • Park-wide ADA access route improvements • Second year of parking lot maintenance program <p>Playground Renovations</p> <ul style="list-style-type: none"> • Heritage Park Playground Replacement
<p>Building and Park Improvements</p> <ul style="list-style-type: none"> • Assistance with Heritage Tennis Club and Arlington Lakes Golf Clubhouse projects • Lake Arlington Retaining Wall Replacement • North School Park Lighting Improvements 	<p>Planning Highlights</p> <ul style="list-style-type: none"> • ADA accessibility and transition plan implementation • Ongoing Hazardous Tree Removal, Replacement and EAB Treatments • Implementation of GIS technologies • Encroachment Issues
<p>Fleet Management</p> <ul style="list-style-type: none"> • Replacement of selected licensed fleet vehicles and trailers, tractors, and construction equipment per replacement schedule 	<p>Hard Surface Improvements</p> <ul style="list-style-type: none"> • Colorcoating and sealcoating at various basketball courts, tennis courts, walkways, and parking lots



Parks & Planning Department



2014-2020 Comprehensive Plan

The Park District’s Comprehensive Plan includes statements of goals, strategies and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that describe specific actions that will be undertaken in the Parks and Planning Department in order to advance the overall goals of the Park District. (C= Complete, IP=In Progress, P=Postponed)

	Status	Fiscal Year
Financial Resources and Assets		
1.1 Identify and pursue alternative funding to meet public demand.		
Establish procedures and processes for identifying, pursuing, and obtaining grant money for construction projects.	C	2016/17
1.3 Provide a safe environment for District visitors and personnel.		
Inventory park assets with GIS/GPS technology to provide efficient management and maintenance of park assets.	IP	2017/18
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.		
Develop the automated inspection reporting functions of the District’s maintenance reporting system software.	P	2016/17
Learn ArcGIS software and use to obtain residents’ addresses for notifications of upcoming projects.	IP	2014/15
Create a janitorial supply management system.	IP	2015/16
Investigate tree management programs that employ GPS and GIS mapping.	C	2015/16
Computerize the memorial program so data is easily accessible and is more efficient to assist customers.	C	2016/17
Learn GIS and implement it into everyday use by both staff and patrons of the Park District.	IP	2016/17
Implement a fully integrated fleet tracking software program.	P	2018/19
Recreational Opportunities and Facilities		
2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.		
Create an accurate boundary map of the entire Park District.	C	2015/16
Leadership		
4.3 Adequately train, evaluate, support, and provide a qualified team to operate the business of the District at a quality level.		
Develop a training program to improve custodian communications.	IP	2016/17
Research and develop a custodian handbook.	IP	2015/16
Evaluate and implement improvements to Parks & Planning Department job descriptions and organizational structure.	C	2015/16

Parks & Planning Department



	Status	Fiscal Year
Leadership		
4.3 Adequately train, evaluate, support, and provide a qualified team to operate the business of the District at a quality level.		
Establish a sound Parks & Planning employee succession plan and provide guidance to employees for career planning and goal setting.	IP	2015/16
Develop a Parks and Planning Internship program.	P	2017/18
Develop and institute training programs for supervisors and front line maintenance staff to improve their ability to utilize the District's maintenance reporting system.	IP	2015/16
Develop and institute a program for skill cross training and transition planning for trades workers.	IP	2016/17
Stewardship		
6.1 Continue to promote and educate the public on environmental and conservation issues.		
Evaluate and expand green management practices to reduce the District's carbon footprint.	C	2018/19
6.2 Protect and actively manage our natural resources.		
Convert Parks and Planning Inspection forms to digital/tablet form for storage.	P	2014/15
Develop a Parks and Planning Tree Inventory and Management Plan.	IP	2016/17
Develop DIII as a service center to eventually replace Frontier Service Center.	C	2018/19
6.3 Develop standards for planning and construction of new facilities.		
Review and revise bid documents and bidding procedures for small and large construction projects and purchases.	C	2014/15
Develop and implement construction standards for commonly improved assets, i.e., tennis courts, pathways, parking lots, bench pads, etc.	IP	2015/16

Parks & Planning Department



Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total operating budget	\$3,687,819	\$4,129,093	\$3,906,134	\$3,917,786	\$4,280,320	\$4,018,655	\$4,483,685	\$4,026,703	\$4,468,056	\$4,690,759
Total acres maintained	715	715	715	716	716	717	716	716	716	716
Cost per acre	\$5,157	\$5,774	\$5,462	\$5,472	\$5,978	\$5,605	\$6,262	\$5,624	\$6,240	\$6,552
Cost per capita	\$48	\$54	\$51	\$52	\$57	\$54	\$60	\$54	\$59	\$62
Number of full-time employees or full-time equivalents	45	45	45	44	42	42	42	42	44	44
Building Square Footage	379,402	382,716	382,716	382,716	382,716	382,716	382,716	388,616	399,282	399,282



Dear Alann,
 Thank you for helping us coordinate the AHPD's presence at our Touch-A-Truck event. You were right — the kids loved the bucket truck. The gentlemen helping were wonderful too. We look forward to many more partnerships with you all in the coming years.
 Sincerely,
 ABC Plumbing, Heating, Cooling & Electric

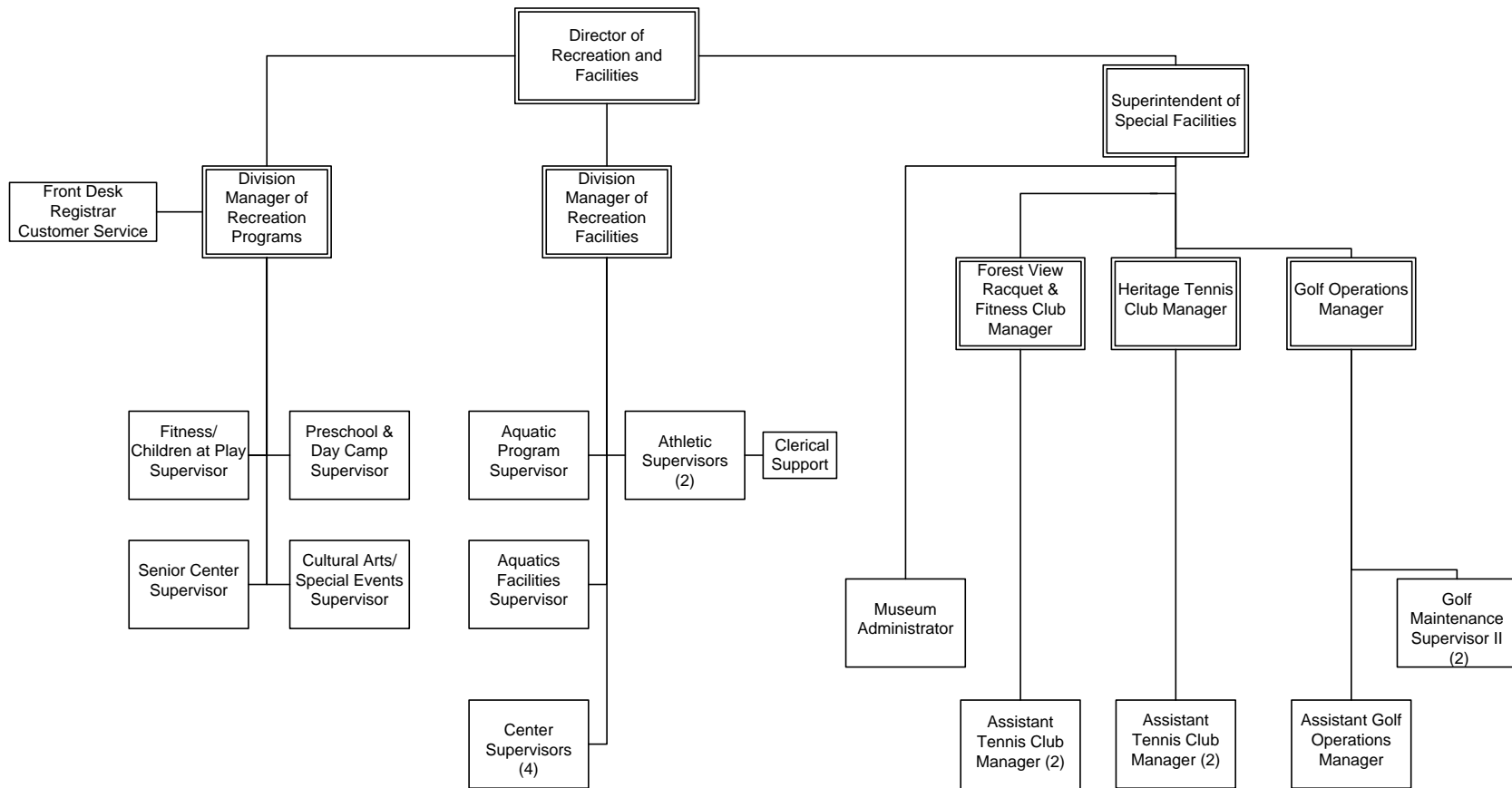
Recreation & Facilities Department

Description

The Recreation and Facilities Department provides the community with comprehensive recreational programs and facilities. Recreation programs and activities include: athletic leagues and classes for both youth and adults; health and exercise activities; cultural arts programming in dance, drama, and crafts; preschool programs; supervised before and after school programs; older adult programs; summer camps; aquatic lessons and activities; tennis instruction and league play; golf lessons, league and general play; special events; general interest programs; and historical programs and activities.

The facilities in which these activities occur include: Arlington Lakes Golf Club, Nickol Knoll Golf Club, Sunset Meadows Driving Range and Athletic Fields, Melas Park Sports Complex, Forest View Racquet and Fitness Club, Heritage Tennis Club, Arlington Heights Historical Museum, Olympic Indoor Swim Center, Hasbrook Cultural Arts Center, Arlington Heights Senior Center, Lake Arlington, and Camelot, Frontier, Pioneer, Heritage, and Recreation Community Centers. Additional activities are conducted at area schools through agreements with School Districts 21, 23, 25, 59, and 214, as well as area Park Districts, including Buffalo Grove, Mt. Prospect, Rolling Meadows, Prospect Heights, Salt Creek, and Wheeling.

Recreation and Facilities



Recreation & Facilities Department



Recreation and Facility Department Funds

Each fund is considered a separate accounting entity and includes information about all the financial resources, revenues, expenditures, and fund balances for each fund. A listing and definition of funds, activities and their relationships follows:

Recreation Fund - This fund is a Special Revenue Fund (major fund) used to account for the operations of recreation programs. Financing is provided from fees and charges for programs and activities and an annual property tax levy. Program numbers are used to account for separate recreation programs such as swimming, senior adult programs, preschool and day camp programs. The Park District's indoor swimming pool, five outdoor swimming pools, lake programs, and Melas Park programs are recorded in this fund. The Park District uses subsidiary funds to account for revenues and expenditures for the golf and tennis club operations.

Arlington Lakes Golf Club Fund - a subsidiary fund established to account for the operations and maintenance of an 18-hole golf course and driving range. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

Nickol Knoll Golf Club Fund - a subsidiary fund established to account for the operations and maintenance of a 9-hole golf course. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

Forest View Racquet and Fitness Club Fund - a subsidiary fund established to account for the operations and maintenance of an indoor handball/racquetball, indoor tennis and fitness facility. Operations include rental of the racquetball courts and tennis courts, a fitness area, and related programs. Financing is provided by the proceeds from user charges and program revenue.

Heritage Tennis Club Fund - a subsidiary fund established to account for the operations and maintenance of an indoor tennis facility. Operations include the rental of the tennis courts and related programs. Financing is provided by the proceeds from user charges and program revenue.

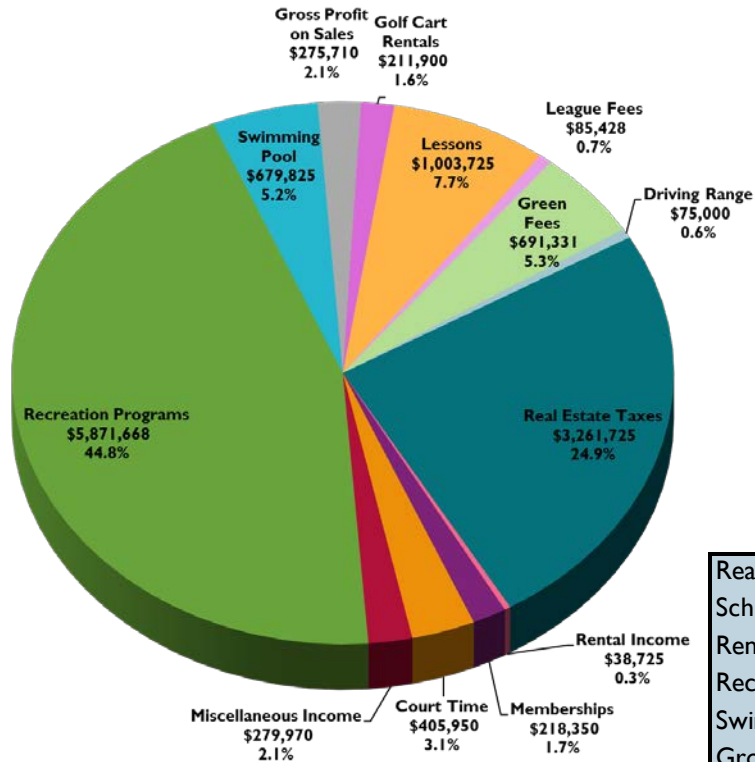
Museum Fund - The Museum Fund is a Special Revenue Fund (non-major fund) established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum. The Park District's responsibility is to provide recreation programs at the Museum. A full-time Museum administrator coordinates the programs and volunteers.

Development of new, exciting programs and facilities for the community is a major goal that the Recreation and Facilities Department is constantly pursuing as the needs and wishes of the residents change. In addition, maintaining the quality of existing popular activities is a high priority of the staff. Recruitment and training of seasonal and part-time instructors to lead and teach programs is of critical importance to the department.

Recreation & Facilities Department

Revenues

Revenues are budgeted at \$13,099,307, a 6.9% increase from the 2015/16 projected actual. The following chart illustrates the relationship between revenue categories.



Recreation Program Fees

Program revenues continue to increase each year. Most program categories are increasing. The major increase is in Athletics, Preschool/Day Camp, and Senior categories. Program Revenues are budgeted at \$5,958,418 for 2016/17, an increase of 3%. The largest percent of revenue comes from CAP, Fitness & Safety Town, and Preschool/Day Camp and Center program categories. The Program Summaries section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

Real Estate Tax Revenues

Real estate tax provides 24.9% of the total revenue for the Recreation and Facilities Department. There is a 1.2% increase in real estate tax revenues.

	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Real Estate Taxes	\$ 3,038,849	3,096,242	3,233,458	3,222,400	3,261,725
Scholarships/Discounts	(137,189)	(106,643)	(119,232)	(85,250)	(86,750)
Rental Income	44,152	51,994	42,828	37,525	38,725
Recreation Programs	5,552,244	5,628,187	5,743,601	5,801,905	5,958,418
Swimming Pool	872,902	650,965	720,873	735,875	679,825
Gross Profit on Sales	295,112	319,037	252,390	239,904	275,710
Memberships	232,318	223,698	239,055	212,313	218,350
Court Time	380,772	425,927	392,810	402,975	405,950
Lessons	973,183	1,000,053	1,043,754	965,975	1,003,725
League Fees	96,593	88,071	84,083	84,466	85,428
Green Fees	898,724	806,029	278,630	260,900	691,331
Golf Cart Rentals	241,279	267,303	69,000	60,200	211,900
Driving Range	81,255	76,835	81,000	69,000	75,000
Miscellaneous Income	279,409	337,679	298,837	247,520	279,970
Total Operating Revenue	\$12,849,603	12,865,377	12,361,087	12,255,708	13,099,307

Recreation & Facilities Department



Swimming Pool Revenues

Pool Pass sales began in March 2015 in an attempt to make sales less dependent on the weather. Pass holders could save up to \$25 in March & April. The campaign resulted in 2,646 passes sold. Sales began in March 2015.

When developing the 2015/16 aquatic budget the assumption was that weather would be as seasonable as it was in 2014/15. Proposed revenue on daily admissions is based on a 5-year average. Pool Pass fees and daily admission fees were increased for 2015/16. Admissions were increased minimally and passes increased \$5.

Golf Club Revenues

Golf club revenues represent 8.9% of the department's budget. The revenues are generated from golf rounds at Arlington Lakes Golf Club (18 holes), Nickol Knoll Golf Club (9 holes) and Sunset Meadows Driving Range. Golf revenues have steadily declined over the years. The golf course closed for a comprehensive renovation project on June 8, 2015 and is scheduled to reopen on July 1, 2016. All greens were resurfaced or reshaped. All tees and bunkers were completely rebuilt with new forward family-friendly tees being added. Three holes were completely redesigned for better routing and enhanced playability, while many other existing holes received some eye-popping upgrades. The goal is to provide a golf experience that delivers more fun and enjoyment for our guests.

Tennis Club Revenue

Tennis Club revenues represent 13.7% of the department's budget. The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club.

Memberships

Memberships are proposed to increase 2.8% over the 2015/16 projected actual.

Court Time

Court time revenues are an increase of .7% from 2015/16 projected actual.

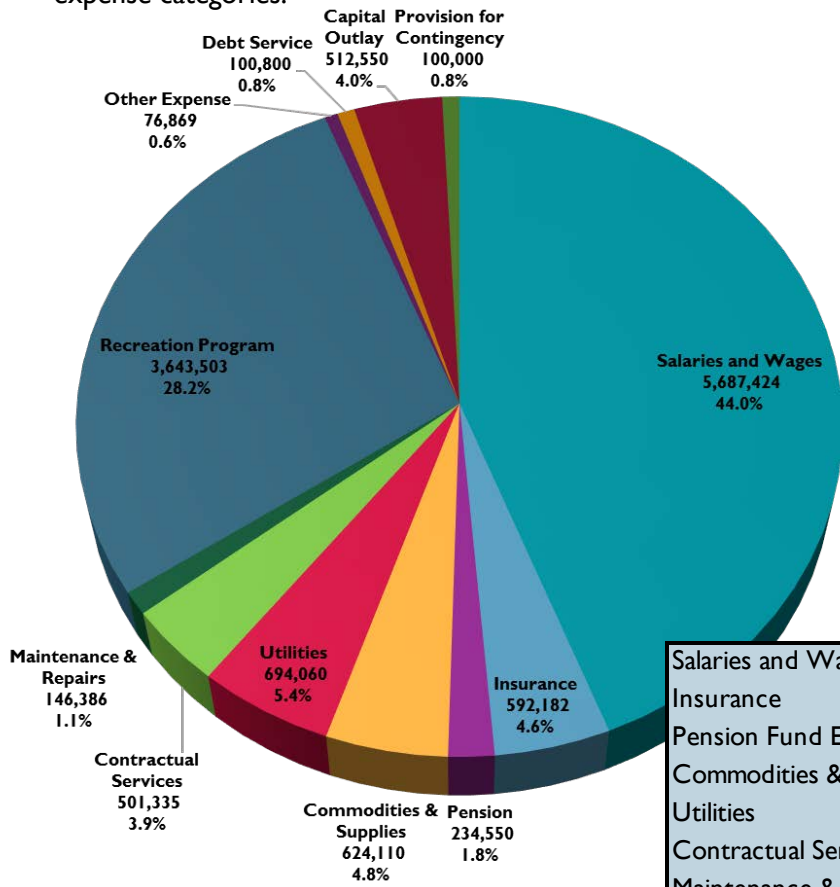
Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues project to increase 3.8% over the 2015/16 projected. Lesson programs continue to contribute the greatest source of revenue for the Tennis Clubs. The program includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, Wheeling, Mt. Prospect, River Trails, and Prospect Heights. Overall, the outdoor summer tennis programs registered 1,533 players in 2015 compared to 1,515 players in 2014. Staff has also started offering fall and spring outdoor lessons on a limited basis.

Recreation & Facilities Department

Expenses

Expenses are budgeted at \$12,913,769, a decrease of 2.7% from the 2014/15 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Salaries and Wages	\$ 5,591,044	5,362,556	5,773,191	5,608,086	5,687,424
Insurance	439,300	457,888	634,149	612,012	592,182
Pension Fund Expenses	231,777	241,813	236,416	229,688	234,550
Commodities & Supplies	630,838	565,937	686,845	633,926	624,110
Utilities	771,092	678,612	748,623	672,152	694,060
Contractual Services	380,307	441,217	515,044	488,323	501,335
Maintenance & Repairs	126,805	118,605	155,747	150,945	146,386
Recreation Program Expenses	3,904,404	3,681,209	3,764,296	3,446,309	3,643,503
Other Expenditures	60,829	77,762	82,995	78,795	76,869
Debt Service	-	-	113,680	113,680	100,800
Capital Outlay	807,631	902,126	461,250	340,010	512,550
Provision for Contingency	-	-	100,000	-	100,000
Total Expenses	\$12,944,027	12,527,725	13,272,236	12,373,926	12,913,769

Recreation & Facilities Department



Salaries and Wages

The proposed salaries and wages budget increased 3.7% from the 2015/16 projected actual. This category represents 38.9% of the 2015/16 budget. Full-time salaries are budgeted at the current (or expected April 30, 2016) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Positions temporarily vacant have been filled. This category was also adjusted to reflect the cost of some employees choosing to elect the early retirement incentive. Merit increases are based on a 3% increase for full-time salaries. Employee headcounts by type are shown below:

	Budget Projected Proposed										
	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	15/16	16/17
Full-Time IMRF	33	33	34	34	33	32	38	33	41	41	41
Part-Time IMRF	26	26	30	30	40	43	56	60	69	72	72
Part-Time Regular and Short-Term (Non-IMRF)	995	995	1,051	1,031	1,021	986	1,002	985	998	1,007	1,015
Total	1,054	1,054	1,115	1,095	1,094	1,061	1,096	1,078	1,108	1,120	1,128

Insurance

This category is 4.2% of the Recreation and Facilities Department Budget and is budgeted 12.2% less than the 2015/16 projected actual. The Park District approved Blue Cross Blue Shield for calendar year 2016 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects an 7.7% increase in health insurance premiums for the first eight months of the 2015/16 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program. Without this expense this category would have a 2.9% increase.

Pension

Pension expense is 1.0% of the 2015/16 budget. This year's proposed budget is .6% less than last year. The Arlington Lakes Golf Club, Forest View Racquet & Fitness Club, and Heritage Tennis Club pay their own pension costs. All other funds in this Department have these costs paid out of the Pension Fund. Amounts budgeted are based on total authorized positions and salary levels proposed in the operating funds.

Commodities

Commodities are 12.7% (\$75,976) more than the 2015/16 projected actual. This is mainly due to re-opening of Arlington Lakes Golf Club.

Utilities

This category is budgeted at 2.5% (\$17,115) less than the 2015/16 projected actual. The utility budget has been prepared based on 2015/16 estimated usage and the contract price on natural gas and electricity.

Contractual Services

This category is budgeted at a 48.2% more than the 2015/16 projected actual. This due to re-opening of Arlington Lakes Golf Club and an increase bank service charges for ActiveNet transactions.

Printing and Binding is \$32,140 includes four smaller seasonal printed pieces for promotion programs and events in between delivery of the program guide.

Program Expenses

Program Expenses are 4.9% more than last year's projected, primarily due to increases in CAP, Cultural Arts, and Senior categories.

Recreation & Facilities Department



2014-2020 Comprehensive Plan

The Park District’s Comprehensive Plan includes statements of goals, strategic initiatives and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that will be undertaken by the Recreation and Facilities Department in order to advance the overall goals of the Park District. (C= Complete, IP=In Progress, P=Postponed)

	Status	Fiscal Year
Recreational Opportunities and Facilities		
2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.		
Evaluate preschool program offerings District wide and determine the duplication of services and streamline to offer the most effective programming for this age group.	IP	2015/16
Study the department’s program offerings to eliminate dead weight programs and offer new, fun, and innovative programs in their place. Offer a minimum of 20 new programs or opportunities per year.		2018/19
2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.		
Re-evaluate both tennis clubs’ branding images developed in 2011 and take the marketing efforts to a second level. Evaluate the current strengths of each facility, staff, programming and opportunities and develop/implement a plan best suited for each facility to increase memberships and lesson participation and overall exposure through these marketing efforts.	IP	2014/15
Leadership		
3.1 Encourage staff to be actively involved in community and professional organizations.		
Review and assess suitable community organization(s) and research the benefit to the Arlington Heights Park District.		2016/17
3.3 Enhance the District’s image through effective and proactive public relations.		
Develop an updated program evaluation process and form.	IP	2015/16
Lead intergovernmental communication with school districts by meeting with administration on an annual basis.		2018/19
Be the liaison to Frontier Days Committee and provide a minimum of one new event/program per year.		2018/19
Customer-Focused Service		
5.3 Continue quality customer-focused service.		
Develop a Customer Service Plan for Recreation and Facilities Department.	C	2014/15
Develop and implement customer service standards used by all department staff.	C	2014/15
Develop a Customer Care Manager position in the Recreation & Facilities Department.	P	2015/16

Recreation & Facilities Department



Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total Operating Budget	\$11,574,175	\$11,829,830	\$12,014,990	\$12,053,377	\$12,936,715	\$12,944,027	\$12,849,603	\$12,865,377	\$12,255,708	\$13,099,307
\$ Spent on Operating Expenses per Capita	\$150	\$154	\$156	\$160	\$172	\$172	\$167	\$167	\$177	\$172
Full-Time-IMRF	33	33	34	34	33	32	38	33	41	41
Part-Time-IMRF	26	26	30	30	40	43	56	60	72	72
Part-Time Regular/Short-Term (Non-IMRF)	995	995	1,051	1,031	1,021	986	1,002	985	1,007	1,015
Total Number of Employees	1,054	1,054	1,115	1,095	1,094	1,061	1,096	1,078	1,120	1,128
Classes Offered	3,415	3,503	4,350	4,268	3,645	4,727	4,980	4,896	4,562	4,585
Registrants	73,791	76,984	81,225	83,309	81,278	80,187	76,606	90,997	82,267	82,678
Total Participation Hours	1,104,694	1,101,555	1,098,867	1,073,854	1,135,947	1,295,628	1,666,380	1,710,352	1,452,077	1,459,337
Forest View Tennis/Racquetball Memberships	1,061	943	953	873	875	862	843	841	845	865
Heritage Tennis Club Memberships	554	529	586	513	507	477	468	485	475	485
Golf Rounds, Arlington Lakes Golf Club	41,756	41,390	42,516	37,209	39,009	39,269	43,359	42,374	5,734	28,500
Golf Rounds, Nickol Knoll Golf Club	14,819	14,871	15,710	13,496	12,055	12,076	13,872	15,421	15,950	16,428
Public Swim Attendance	191,159	192,979	166,186	208,498	183,559	189,066	166,528	162,469	172,688	174,415
Youth Sports Participation	10,031	9,850	9,632	9,561	8,396	7,622	7,270	7,574	7,716	7,754
Adult Sports Participation	7,408	8,369	8,057	8,028	5,929	5,717	5,388	4,484	5,380	5,406

BUDGET BY FUND

General Fund

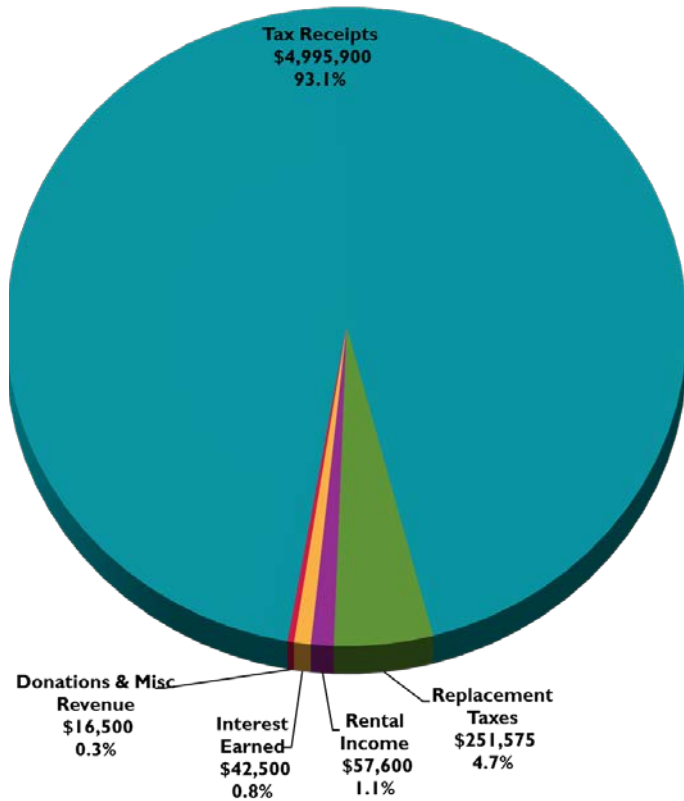


The **General Fund** is the Park District's major operating fund. All revenues that, by law or for administrative control, are not in separate funds are deposited in the General Fund. A major portion of the revenues is derived from a specific annual property tax levy, and expenses of these monies are used toward the maintenance and repair of parks and facilities throughout the Park District. Administrative service expenses are also funded with these monies.

Description	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	\$4,683,215	\$4,736,138	\$4,940,425	\$4,930,250	\$4,995,900	1.3	1.1
Replacement Tax Receipts	242,079	236,127	235,719	246,825	251,575	1.9	6.7
Rental Income	65,100	66,400	65,852	50,400	57,600	14.3	-12.5
Interest Earned	19,678	20,929	40,057	40,000	42,500	6.3	6.1
Donations & Misc Revenue	9,677	25,318	32,526	16,500	16,500	0.0	-49.3
Total Revenue	\$5,019,749	\$5,084,912	\$5,314,579	\$5,283,975	\$5,364,075	1.5	0.9
Salaries and Wages	2,981,403	3,002,924	3,240,893	3,266,725	3,218,080	-1.5	-0.7
Property Insurance	136,506	148,835	153,697	153,700	150,000	-2.4	-2.4
Health Insurance	518,510	518,013	505,440	478,025	627,525	31.3	24.2
Commodities	524,596	541,768	647,892	586,950	593,850	1.2	-8.3
Utilities	135,759	136,629	129,293	134,136	141,300	5.3	9.3
Contractual Services	222,219	231,893	271,965	253,875	274,100	8.0	0.8
Maintenance and Repairs	91,625	82,655	230,861	226,225	257,575	13.9	11.6
Other Expenses	79,338	65,131	83,154	70,200	85,145	21.3	2.4
Transfers In/Out	-	309,008	293,850	293,850	-	-100.0	-100.0
Total Expense	\$4,689,956	\$5,036,856	\$5,557,045	\$5,463,686	\$5,347,575	-2.1	-3.8
Net Surplus/Deficit	329,793	48,056	(242,466)	(179,711)	16,500	-109.2	-106.8
Est. Fund Balance - Beg of Year	5,276,793	5,606,586	5,654,642	5,654,642	5,474,931	-3.2	-3.2
Est. Fund Balance - End of Year	\$5,606,586	\$5,654,642	\$5,412,176	\$5,474,931	\$5,491,431	0.3	1.5
Fund Balance Policy Designations							
Non-spendable	59,403	-	52,000	60,000	60,000	0.0	15.4
Deferred Taxes	2,277,214	2,335,873	2,420,808	2,267,915	2,298,114	1.3	-5.1
Fiscal Sustainability	1,287,828	1,278,139	2,105,278	2,067,934	2,139,030	3.4	1.6
Available Balance	1,982,141	2,040,630	834,090	1,079,082	994,287	-7.9	19.2
Est. Fund Balance - End of Year	\$5,606,586	\$5,654,642	\$5,412,176	\$5,474,931	\$5,491,431	0.3	1.5

Revenues

Revenues are budgeted at \$5,364,075, a 1.5% increase from the 2015/16 projected actual. The following chart illustrates the relationship between revenue categories.



Real Estate Taxes

The General Fund has a tax rate ceiling of 17.5¢ per \$100 of assessed valuation. The General Fund reflects a 1.3% increase in real estate taxes over the 2015/16 projections.

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$251,575 in replacement tax revenue; this is a 1.5% increase from last year’s projected actual. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois as a replacement for personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax.

Rental Income

The Park District receives revenue from various properties purchased as land acquisitions. Rental incomes are contractual agreements that will generate enough revenue to reimburse the funds used to purchase the property. The Park District has two pieces of property on Northwest Highway that were purchased by the General Fund. They are leased out to two different automotive repair companies. The acquisition funds were recovered in 2006.

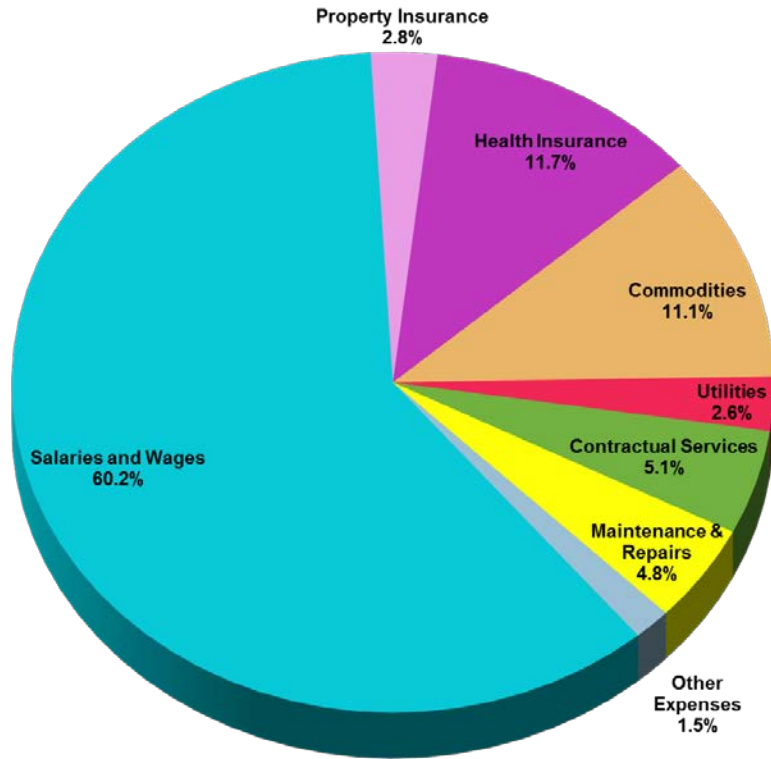
Interest Income

During 2015/16, the Park District was able to invest a majority of its funds at an average rate of less than 1%. Current interest rates are averaging right around .45%. These rates are anticipated to have a slight increase in 2016/17.

	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Revenue					
Real Estate Taxes	\$4,683,215	4,736,138	4,940,425	4,930,250	4,995,900
Replacement Tax Receipts	242,079	236,127	235,719	246,825	251,575
Rental Income	65,100	66,400	65,852	50,400	57,600
Interest Earned	19,678	20,929	40,057	40,000	42,500
Donations & Misc Revenue	9,677	25,318	32,526	16,500	16,500
Total	\$5,019,749	5,084,912	5,314,579	5,283,975	5,364,075

Expenditures

Expenses are budgeted at \$5,362,900, a 3.5% decrease from the 2015/16 budget and a 1.8% increase from 2015/16 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Expense					
Salaries and Wages	\$2,981,403	3,002,924	3,240,893	3,266,725	3,218,080
Property Insurance	136,506	148,835	153,697	153,700	150,000
Health Insurance	518,510	518,013	505,440	478,025	627,525
Commodities	524,596	541,768	647,892	586,950	593,850
Utilities	135,759	136,629	129,293	134,136	141,300
Contractual Services	222,219	231,893	271,965	253,875	274,100
Maintenance and Repairs	91,625	82,655	230,861	226,225	257,575
Other Expenses	79,338	65,131	83,154	70,200	85,145
Transfers In/Out	-	309,008	293,850	293,850	-
Total	\$4,689,956	5,036,856	5,557,045	5,463,686	5,347,575

Salaries and Wages

This category is budgeted at 1.5% less than the 2015/16 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2016) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Positions temporarily vacant have been filled. This category was also adjusted to reflect the cost of some employees choosing to elect the early retirement incentive. Merit increases are based on a 3% increase for full-time salaries.

Property Insurance

This category is budgeted at 2.4% less than the current 2015/16 projected actual. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience.

Health Insurance

This category is 11.7% of the General Fund Budget and is budgeted at 24.2% more than the 2015/16 projected actual. The Park District approved Blue Cross Blue Shield for calendar year 2016 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects an 7.7% increase in health insurance premiums for the first eight months of the 2015/16 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program. Without this expense this category would have a 4% increase.

Commodities

This category is budgeted at an 1.2% (\$6,900) more than the 2015/16 projected actual. The major increase in this category is due to increases in Gasoline, Oil & Anti-freeze, however this account is budgeted 37% (\$51,242) less than the 2015/16 budget. Fuel pricing is an extremely temperamental commodity to predict and the adjustments were prepared with the assistance of the Park District's fuel supplier.

Utilities

This category is budgeted at -5.3% (\$7,164) less than the 2015/16 projected actual. This is 9.3% more than the 2015/16 budget. The utility budget has been prepared based on 2015/16 estimated usage and the new contract price on natural gas and electricity.

Contractual Services

This category is budgeted at a 8% (\$20,225) increase over 2015/16 projected actual. This is .8% more than the 2015/16 budget. The increase is primarily in professional services for marketing for media tracking, social media, website optimization and marketing plans.

Maintenance & Repairs

This category is budgeted at a 13.9% (\$31,350) increase over 2015/16 projected actual. A comprehensive maintenance program for asphalt parking lots, pathways, tennis courts and basketball courts is proposed throughout the District. The maintenance on these areas were identified as an operating expenses starting in the 2015/16 budget. Areas of increase is in colorcoating and vehicles.

Other Expense

This category is budgeted at a 21.3% (\$14,945) more than the 2015/16 projected actual. The 2015/16 projections are less than budgeted.

Debt Service

For fiscal years 2014/15 and 2015/16 the General Fund paid the interest on the 2005 General Obligation Limited Park Bonds. The Park District refinanced the 1997 Alternate Bonds in 2013 and in order to keep the non-referendum debt maturities below the debt service extension base (DSEB). The General Fund paid \$309,008 interest in 2014/15. In October 2014, the Park District refinanced the 2005 General Obligation Limited Park Bonds and the amount of interest that the General Fund paid in 2015/16 (the last year for this transfer) is \$293,850.

Pension Fund



The **Pension Fund** was established to account for revenues derived from a specific annual property tax levy, as well as employee contributions, which are fixed by law and subsequently paid to the state-sponsored Illinois Municipal Retirement Fund.

The Park District contributes to the Illinois Municipal Retirement Fund (IMRF), a multiple-employer public employee retirement system that acts as a common investment and administrative agent for 2,800 local governments and school districts in Illinois. The Park District's total payroll estimated for fiscal year ended April 30, 2016 is \$11,393,127. Of this amount, \$6,527,778 in payroll earnings is estimated to be covered by the IMRF system.

All employees hired in positions that meet or exceed the prescribed annual hourly standard of one thousand hours must be enrolled in IMRF as participating members. Participating members are required to contribute 4.5% of their annual salary to IMRF. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. Amounts budgeted are based on the total authorized positions and salary levels proposed in the operating funds.

The actuarial rate for the 2016 calendar year is 14.40% of participating members' salaries. This is less than a 1.3% decrease from last year.

Description	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	\$ 1,722,859	\$ 1,659,847	\$ 1,714,025	\$ 1,727,500	\$ 1,764,450	2.1	2.9
Total Revenue	\$ 1,722,859	\$ 1,659,847	\$ 1,714,025	\$ 1,727,500	\$ 1,764,450	2.1	2.9
IMRF Pension	924,064	1,018,755	914,350	912,575	940,000	3.0	2.8
FICA	650,982	724,634	858,975	781,525	805,000	3.0	-6.3
Total Expense	\$ 1,575,046	\$ 1,743,389	\$ 1,773,325	\$ 1,694,100	\$ 1,745,000	3.0	-1.6
Net Surplus/Deficit	147,813	(83,542)	(59,300)	33,400	19,450	-41.8	-132.8
Est. Fund Balance - Beg of Year	430,326	578,139	494,597	494,597	527,997	6.8	6.8
Est. Fund Balance - End of Year	\$ 578,139	\$ 494,597	\$ 435,297	\$ 527,997	\$ 547,447	3.7	25.8
Fund Balance Policy Designations							
Deferred Taxes	578,139	494,597	435,297	527,997	547,447	3.7	25.8
Est. Fund Balance - End of Year	\$ 578,139	\$ 494,597	\$ 435,297	\$ 527,997	\$ 547,447	3.7	25.8

Impact of 2015 Investment Return on Employer Funding Status, Employer Reserves, and Future Employer Contribution Rates

The estimated 2015 investment return for IMRF is .32%. This return translates into investment income of approximately \$147.43 million after investment and administrative expenses. Because the IMRF portfolio did not return 7.5% in 2015, the required funds are drawn from IMRF employers' reserve accounts. This reflects the fact that, as sponsors of a defined benefit pension plan, IMRF employers share all the risks and rewards of investment returns. Therefore, approximately \$2.62 billion will be withdrawn from the employer reserve accounts, an average reduction of 21.32% from beginning of the year balances.

Employer reserve balances will experience an average reduction of 21.32% from beginning of the year balances. This charge reflects the fact that, as sponsors of a defined benefit plan, IMRF employers share all the risks and rewards of investment returns. The actual amount charged to individual employers will vary from the average due to differences in annuitant reserve amounts. IMRF employers share all the risks and rewards of investment returns. The Park District will be provided a statement in March/April showing the effect on the Park District's funding ratio.

Regular IMRF Contribution Rate History – Last Ten Years

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Member Contributions										
Retirement Tax Deferred	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Employer Contributions										
Normal Cost	7.43%	7.42%	7.42%	7.58%	7.58%	7.58%	7.87%	7.85%	7.69%	6.95%
Funding Adjustment	2.64%	2.51%	2.74%	5.27%	5.72%	5.50%	5.46%	5.76%	6.00%	6.54%
Net Retirement Rate	10.07%	9.93%	10.16%	12.85%	13.30%	13.08%	13.33%	13.61%	13.69%	13.49%
Other Program Benefits										
Death	0.19%	0.12%	0.11%	0.13%	0.11%	0.15%	0.16%	0.16%	0.17%	0.15%
Disability	0.21%	0.17%	0.16%	0.15%	0.13%	0.13%	0.11%	0.11%	0.11%	0.14%
Supplemental Benefit Payment	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%
Total Employer Rate	<u>11.09%</u>	<u>10.84%</u>	<u>11.05%</u>	<u>13.75%</u>	<u>14.16%</u>	<u>13.98%</u>	<u>14.22%</u>	<u>14.50%</u>	<u>14.59%</u>	<u>14.40%</u>
Percent Change	-2.4%	-2.3%	1.9%	24.4%	3.0%	-1.3%	1.7%	2.0%	0.6%	-1.3%

IMRF contributions must be paid on the earnings of all employees working in participating positions. The employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

Liability Insurance Fund



The **Liability Insurance Fund** is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for Workers' Compensation and Liability Insurance for the District.

The Park District has been a member of the Park District Risk Management Agency (PDRMA) since 1985. PDRMA has over 150 members who have formed an insurance pool in order to obtain better control of the insurance market and risk management. PDRMA provides comprehensive coverage to all members for property, boiler and machinery, crime and lost revenues; for general liability, auto liability and public officials' errors and omissions; Workers' Compensation and employer's liability, as well as volunteer medical accident coverage.

Liability insurance premiums are calculated based on operating expenses of an individual agency as a percent of the total operating expenses of all agencies. Workers' Compensation premiums are based on estimated payrolls. Initial contributions are determined in advance of each membership year based on the individual member's experience, and the funding needs for the membership year. The Board of Directors may require that supplemental contributions be made by members to ensure that adequate funds are available to meet the obligations applicable to the membership year.

At December 31, 2014, the total equity of PDRMA was \$46,543,535 and as of October 31, 2015, the total equity of PDRMA was \$50,574,589.

The Park District's total contribution for 2015/16 is \$416,852 and for 2016/17 the contribution is \$406,497. This is a 2.48% decrease. Property insurance decreased by 2% and is paid for by the General Fund. All other lines of coverage are reflected in this fund.

The Arlington Heights Park District earned a total agency score of 99.05 percent for the 2014 Loss Control Review.

Description	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	279,331	288,560	302,475	302,750	307,500	1.6	1.7
Total Revenue	\$ 279,331	\$ 288,560	\$ 302,475	\$ 302,750	\$ 307,500	1.6	1.7
Liability Premiums	102,074	124,019	96,786	96,800	96,800	-	0.0
Workers' Compensation	170,524	171,334	166,369	166,375	159,900	(3.9)	(3.9)
Unemployment Compensation	10,714	29,025	18,000	2,750	15,000	445.5	(16.7)
Total Expenses	\$ 283,312	\$ 324,378	\$ 281,155	\$ 265,925	\$ 271,700	2.2	(3.4)
Net Surplus/Deficit	(3,981)	(35,818)	21,320	36,825	35,800	(2.8)	67.9
Est. Fund Balance - Beg of Year	203,186	199,205	163,387	163,387	200,212	22.5	22.5
Est. Fund Balance - End of Year	\$ 199,205	\$ 163,387	\$ 184,707	\$ 200,212	\$ 236,012	17.9	27.8
Fund Balance Policy Designations							
Deferred Taxes	117,156	142,997	148,213	148,348	150,675	1.6	1.7
Fiscal Sustainability - 25%	69,068	20,390	36,494	51,865	67,925	31.0	86.1
Available Balance	12,981	-	-	-	17,412	-	-
Est. Fund Balance - End of Year	\$ 199,205	\$ 163,387	\$ 184,707	\$ 200,212	\$ 236,012	17.9	27.8

Public Audit Fund



The **Public Audit Fund** was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the District. The Illinois Revised Statutes require that an annual independent audit of all accounts of the Park District be performed by a certified public accountant designated by the Park Board of Commissioners. This requirement has been met, and the Park District has retained the firm, Sikich, LLP, as its certified independent auditor.

The Park District also retains the services of an internal auditor to review the accounts payable operations. This internal auditor reviews all invoices and checks their compliance with prescribed procedures.

Government Finance Officers Association's *Certificate of Achievement in Financial Reporting* has been applied for and received each year since 1987.

Sikich, LLP was appointed auditor for the Park District for fiscal years ending April 30, 2014; April 30, 2015; and April 30, 2016. The fees are \$27,920; \$28,478; and \$29,048 respectively.

Description	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	29,595	29,656	30,248	30,000	30,250	0.8	0.0
Total Revenue	\$ 29,595	\$ 29,656	\$ 30,248	\$ 30,000	\$ 30,250	0.8	0.0
Professional Services	30,005	30,155	36,850	29,400	30,250	2.9	-17.9
Total Expense	\$ 30,005	\$ 30,155	\$ 36,850	\$ 29,400	\$ 30,250	2.9	-17.9
Net Surplus/Deficit	(410)	(499)	(6,602)	600	-		
Est. Fund Balance - Beg of Year	20,455	20,045	19,546	19,546	20,146	3.1	3.1
Est. Fund Balance - End of Year	\$ 20,045	\$ 19,546	\$ 12,944	\$ 20,146	\$ 20,146	0.0	55.6
Fund Balance Policy Designations							
Deferred Taxes	14,342	13,985	12,944	14,700	14,823	0.8	14.5
Fiscal Sustainability - 15%	4,335	5,561	-	4,410	4,538	2.9	0.0
Available Balance	1,368	-	-	1,036	786	-24.1	0.0
Est. Fund Balance - End of Year	\$ 20,045	\$ 19,546	\$ 12,944	\$ 20,146	\$ 20,146	0.0	55.6

NWSRA Fund



The **NWSRA Fund** was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association (NWSRA), to provide special recreation programs for the physically and mentally handicapped, support recreation inclusion, make existing recreational facilities accessible as required by ADA, and enhance and expand existing program opportunities for residents with special needs.

NWSRA was formed in 1973 and is comprised of 17-member park districts located in the northwest suburbs of Chicago. Each member's contribution is based on 75% of the assessed valuation and 25% of the gross population. The NWSRA Board of Directors consists of one representative from each participating park district and is responsible for establishing all major policies and changes therein and for approving all budgets, capital outlay, programming, and master plans.

Seventeen park districts served through the NWSRA include: Arlington Heights, Bartlett, Buffalo Grove, Elk Grove, Hanover Park, Hoffman Estates, Inverness, Mt. Prospect, Palatine, Prospect Heights, River Trails, Rolling Meadows, Salt Creek, Schaumburg, South Barrington, Streamwood, and Wheeling.

NWSRA offers a variety of recreation programs throughout the year including bowling, swimming lessons, crafts, cooking, team sports, piano lessons, Special Olympics training, horseback riding, social clubs, and summer day camps. During holidays and between program sessions, NWSRA provides numerous special events, such as trips to sporting events, museums, concerts, dances, and park district facilities.

The Arlington Heights Park District's contribution is based on an amount established and approved in September 2014.

Description	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	\$ 1,006,208	\$ 931,598	\$ 963,680	\$ 961,500	\$ 974,150	1.3	1.1
Total Revenue	\$ 1,006,208	\$ 931,598	\$ 963,680	\$ 961,500	\$ 974,150	1.3	1.1
NWSRA Contribution	553,508	548,719	535,740	535,750	539,800	0.8	0.8
Recreation Overhead Contribution	119,067	120,307	120,000	120,300	121,500	1.0	1.3
ADA Compliance Projects	190,256	229,973	750,000	756,558	152,000	-79.9	-79.7
Total Exoense	\$ 862,831	\$ 898,999	\$ 1,405,740	\$ 1,412,608	\$ 813,300	-42.4	-42.1
Net Surplus/Deficit	143,377	32,599	(442,060)	(451,108)	160,850	-135.7	-136.4
Est. Fund Balance - Beg of Year	1,359,328	1,502,705	1,535,304	1,535,304	1,084,196	-29.4	-29.4
Est. Fund Balance - End of Year	\$ 1,502,705	\$ 1,535,304	\$ 1,093,244	\$ 1,084,196	\$ 1,245,046	14.8	13.9
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Deferred Taxes	522,624	457,717	472,203	471,135	477,334	1.3	1.1
Fiscal Sustainability - 10%	56,038	56,038	65,574	65,605	66,130	0.8	0.8
Available Balance	924,043	1,021,549	555,467	547,456	701,583	28.2	26.3
Est. Fund Balance - End of Year	\$ 1,502,705	\$ 1,535,304	\$ 1,093,244	\$ 1,084,196	\$ 1,245,046	14.8	13.9

Debt Service Fund

The **Debt Service Fund** was established to account for the accumulation of resources and payment of general obligation bond principal and interest. The Park District issues general obligation bonds to provide funds for acquisition and construction of major capital improvements. General obligation bonds are issued for general government activities, are direct obligations, and pledge the full faith and credit of the Park District.

The District issues General Obligation Bonds periodically for capital improvements. In October 2015, the Park District issued \$4.2 million in limited tax general obligation bonds. These bonds would be retired over nine years.

The Park District's Aaa bond rating was reaffirmed by Moody's Investors Service noting that the assignment of the highest grade Aaa rating reflects the District's sizeable and affluent tax base, as well as sound financial operations. The Aaa rating (highest rating available) will allow the Arlington Heights Park District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally. Arlington Heights Park District joins a select number of high performing park districts at the Aaa rating level.

Description	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17	% Change By	
						Projected Current Year End	Budget
Real Estate Taxes	4,037,609	4,086,142	4,468,286	4,213,175	3,787,850	-10	-15
Bond Proceeds	7,100,000	7,303,045	-	-	-	NA	NA
Bond Premium	206,400	421,442	-	-	-	NA	NA
Total Revenue	11,344,009	11,810,629	4,468,286	4,213,175	3,787,850	-10	-15
Expense							
Professional Services	86,400	89,487	-	-	-	NA	NA
Bank Charges	803	2,241	1,500	3,000	3,000	0	100
Interest	452,826	533,286	452,011	452,011	519,925	15	15
Principal	10,865,000	11,570,000	4,055,000	4,055,000	3,264,925	-19	-19
Transfer In	-	(309,008)	(293,850)	(293,850)	-	-100	-100
Total Expense	11,405,029	11,886,006	4,214,661	4,216,161	3,787,850	-10	-10
Net Surplus/Deficit	(61,020)	(75,377)	253,625	(2,986)	-	-100	-100
Est. Fund Balance - Beg of Year	237,033	176,014	100,637	100,637	97,651	-3	-3
Est. Fund Balance - End of Year	176,014	100,637	354,262	97,651	97,651	0	-72
Fund Balance Policy Designations							
Deferred Taxes	176,014	100,637	354,262	97,651	97,651	0	-72
Est. Fund Balance - End of Year	176,014	100,637	354,262	97,651	97,651	0	-72

Debt Service Fund



The Park District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. In addition, general obligation bonds have been issued to refund general obligation bonds.

\$8,235,000 Refunding Bonds, Series 2010B (refunding \$15,000,000 General Obligation Referendum Park Bonds, Series 2001C).

These bonds refunded the 2001 Series bonds that were issued for the purpose of renovating pools at Camelot, Frontier, Heritage, and Olympic Parks. A referendum was passed in November 2000. The refunding was completed in October 2010 for a savings of \$1,060,572.

\$5,000,000 General Obligation Debt Certificates (Limited Tax), Series 2013C.

These bonds were issued for the purpose of renovating and updating facilities, structures, tennis courts, and playgrounds under its current schedule of improvements. The Recreation Fund will be paying the interest on these certificates until they are refinanced.

\$9,620,000 General Obligation Limited Park Bonds, Series 2014A & B.

These bonds refunded the 2005 Series bonds that were issued for the purpose of revitalizing Camelot Park Community Center and for renovating and updating facilities, structures, tennis courts, and playgrounds under the Park District’s current schedule of improvements.

\$4,200,000 General Obligation Limited Park Bonds, Series 2014A & B.

These bonds that were issued for the purpose of revitalizing, renovating and updating facilities, structures, tennis courts, and playgrounds under the Park District’s current schedule of improvements.

Debt Maturity Schedule

The Park District’s current total bond structure is very short in duration, highly supportive of its Aaa rating.

Fiscal Year	Series 2010B (Series 2001)			Series 2014B			Series 2015			All General Obligation Issues		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2017	1,365,000	36,919	1,401,919	1,000,000	270,550	1,270,550	380,000	212,453	592,453	2,745,000	519,922	3,264,922
2018	150,000	4,500	154,500	1,135,000	240,550	1,375,550	540,000	186,600	726,600	1,825,000	431,650	2,256,650
2019	-	-	-	1,170,000	206,500	1,376,500	595,000	159,600	754,600	1,765,000	366,100	2,131,100
2020	-	-	-	1,205,000	171,400	1,376,400	170,000	129,850	299,850	1,375,000	301,250	1,676,250
2021	-	-	-	950,000	147,300	1,097,300	575,000	124,750	699,750	1,525,000	272,050	1,797,050
2022	-	-	-	960,000	118,800	1,078,800	600,000	96,000	696,000	1,560,000	214,800	1,774,800
2023	-	-	-	1,000,000	90,000	1,090,000	610,000	66,000	676,000	1,610,000	156,000	1,766,000
2024	-	-	-	1,000,000	60,000	1,060,000	630,000	35,500	665,500	1,630,000	95,500	1,725,500
2025	-	-	-	1,000,000	30,000	1,030,000	100,000	4,000	104,000	1,100,000	34,000	1,134,000
	1,515,000	41,419	1,556,419	9,420,000	1,335,100	10,755,100	4,200,000	1,014,753	5,214,753	15,135,000	2,391,272	17,526,272

Debt Service Fund



Legal Debt Margin

The overall legal debt limit for the Park District bonds is 2.875% of assessed valuation for total debt including referendum, contracts payable and non-referendum bonds. The Park District has approximately \$49.5 million in legal debt margin.

The legal debt limit for non-referendum bonds is .575% of assessed valuation (\$13.8 million). The Park District has the capacity to issue \$.35 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,072,213 per year. The Park District uses the funds from these bonds to fund capital improvements and development, maintain and improve parks and facilities, acquire land, and replace outdated equipment.

The legal debt margin is the difference between the outstanding debt and the total amount the Park District is legally allowed to borrow. The Park District remains below the debt ceiling for general obligation debt, as determined by the following calculation.

Fiscal Year	2010	2011	2012	2013	2014	2015	2016
Assessed Valuation	\$ 3,517,661,126	\$ 3,249,076,050	\$ 2,964,612,539	\$ 2,743,411,132	\$ 2,381,331,473	\$ 2,406,137,827	\$ 2,430,199,205
Overall Debt Limit							
Debt Limit 2.875% of assessed value	\$ 101,132,757	\$ 93,416,686	\$ 85,232,610	\$ 78,873,070	\$ 68,463,280	\$ 69,176,463	\$ 69,868,227
Less Total Debt applicable to the limit	27,661,060	27,327,199	24,117,547	20,730,121	22,225,000	20,230,000	20,175,000
Legal Debt Margin	<u>\$ 73,471,697</u>	<u>\$ 66,089,487</u>	<u>\$ 61,115,063</u>	<u>\$ 58,142,949</u>	<u>\$ 46,238,280</u>	<u>\$ 48,946,463</u>	<u>\$ 49,693,227</u>
Total debt applicable to the limit as a %-age of debt limit	27.4%	29.3%	28.3%	26.3%	32.5%	29.2%	28.9%
Non-Referendum Debt Limit							
Debt Limit .575% of assessed value	\$ 20,226,551	\$ 18,682,187	\$ 17,046,522	\$ 15,774,614	\$ 13,692,656	\$ 13,835,293	\$ 13,973,645
Less Total Debt applicable to the limit	11,820,000	12,240,000	10,790,000	9,255,000	11,975,000	13,200,000	13,620,000
Legal Debt Margin	<u>\$ 8,406,551</u>	<u>\$ 6,442,187</u>	<u>\$ 6,256,522</u>	<u>\$ 6,519,614</u>	<u>\$ 1,717,656</u>	<u>\$ 635,293</u>	<u>\$ 353,645</u>
Total debt applicable to the limit as a %-age of debt limit	58.4%	65.5%	63.3%	58.7%	87.5%	95.4%	97.5%

Ratio of Outstanding Debt

The debt per capita figure is an indicator of the debt burden apportioned to individual residents of the Park District (assuming each resident is responsible for an equal share of the debt). Debt per capita continues to show consistent annual declines.

Fiscal Year	Population	Less: Amounts			Percentage of Equalized	
		General Obligation Bonds	Available In Debt Service Fund	Total	Value	Per Capita
2009/10	77,784	\$ 26,971,060	\$ 63,406	\$ 26,907,654	0.8%	\$ 345.93
2010/11	75,101	26,606,199	260,491	26,345,708	0.8%	350.80
2011/12	75,101	23,649,547	343,853	23,305,694	0.8%	310.32
2012/13	75,101	20,522,121	237,033	20,285,088	0.7%	270.10
2013/14	75,101	17,140,000	176,014	16,963,986	0.7%	225.88
2014/15	75,101	15,190,000	97,651	15,092,349	0.6%	200.96
2015/16	76,024	15,135,000	97,651	15,037,349	0.6%	197.80

Recreation Fund

The **Recreation Fund** is a Special Revenue Fund established to account for the revenues and expenditures for specified purposes, i.e., recreation. Financing is provided by a specific annual property tax levy to the extent user charges (primarily program registration fees) are not sufficient to provide such financing.

Description

Leisure for all ages: learn a craft, exercise to stay in shape, or find a fun and meaningful way to fill your leisure hours. The Park District's Recreation Department answers these needs with classes in cultural and performing arts, athletic activities, swimming programs, exercise classes, day camps, trips, and special events.

The program brochure, which contains information describing programs, is delivered four times a year to all Park District residents. There are five community centers serving Arlington Heights neighborhoods with gymnasiums, meeting rooms, heated outdoor pools, tennis courts, playgrounds, ball diamonds, picnic sites, and ice rinks. Each center schedules daytime classes, after-school and evening activities, offers sports programs, day camps, special events, and a place for drop-in, unstructured play.

The Olympic Swim Center, with its leisure activity pool, indoor pool and diving well, provides a year-round comprehensive swim program for all ages, along with public swim times.

Athletic programs include coordination of men's, women's and co-ed softball leagues, youth house league soccer, travel team soccer, summer pre-tee ball and tee ball, co-ed adult volleyball, and men's and youth basketball leagues. Other athletic programming includes junior high and

high school volleyball, summer sports camps, and special events. Health and fitness classes vary in type and difficulty and include high- and low-impact aerobics, group power, early bird, and step programs.

Preschool programs are held at the five community centers, Olympic Indoor Swim Center, and Hasbrook Cultural Arts Center on a year-round seasonal basis. General preschool programs are offered for children three months through five years of age.

Park District camp programs for children in grades 1-5 include Sunny Meadows, Arlington Adventure, and Camp Arlington. With the exception of Camp Arlington, programs are offered on a seasonal basis at one of the five Park District community centers. Camp Arlington is held in conjunction with the School District 25 summer school program and is held at one of their schools. Kaleidoscope Camp is offered for children aged 3-7.

Performing and fine arts classes are taught at the Hasbrook Cultural Arts Center, Metropolis Performing Arts Centre, Pioneer Community Center, and the Administration Center. Air-conditioned dance rooms are offered at each location, as well as, wooden floors, mirrored walls, and ballet barres. The art rooms at Pioneer and Hasbrook are fully-equipped for drawing, painting, sculpting, ceramics, and a host of craft classes.

Older adults have the opportunity to exercise, play bridge, learn to paint, try square dancing, do woodworking, and play pool at the Village Senior Center. The Senior Center is a cooperative venture of the Village of Arlington Heights, Park District and six other agencies that provide service to individuals aged 50 or older.

Recreation Fund



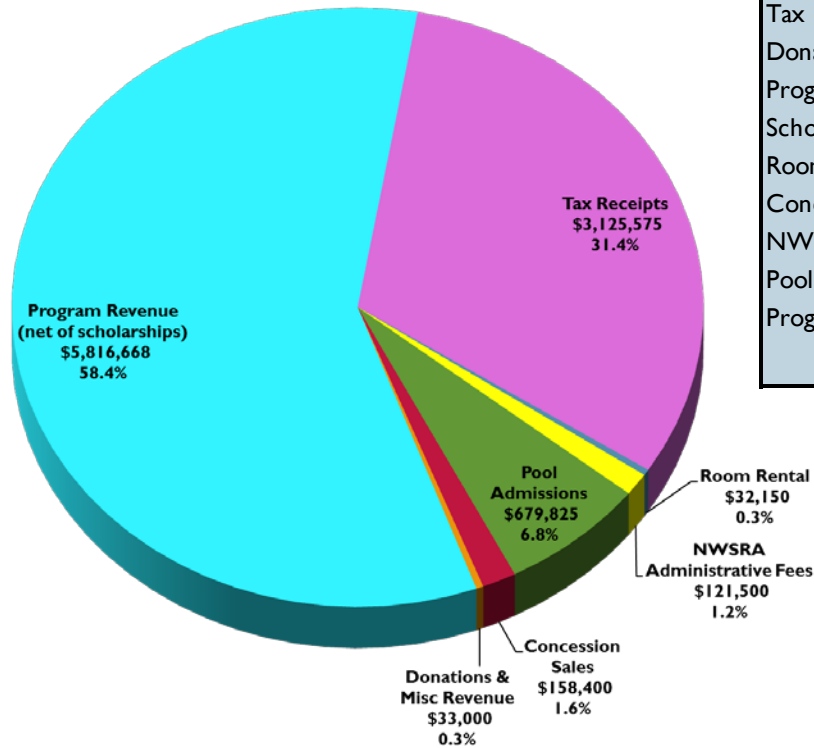
	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	2,911,501	2,968,029	3,100,369	3,088,750	3,125,575	1.2	0.8
Donations & Misc Revenue	7,131	36,305	30,183	11,650	18,000	54.5	-40.4
Program Guide Advertising	12,500	12,000	20,000	12,000	15,000	25.0	-25.0
Scholarships/Discounts	(137,189)	(106,643)	(119,232)	(85,250)	(86,750)	1.8	-27.2
Room Rental	38,952	45,654	35,953	33,450	32,150	-3.9	-10.6
Concession Sales	163,979	173,905	168,700	152,632	158,400	3.8	-6.1
NWSRA Administrative Fees	119,067	120,307	120,000	120,300	121,500	1.0	1.3
Pool Admissions	872,902	650,965	720,873	735,875	679,825	-7.6	-5.7
Program Revenue	5,506,647	5,573,166	5,684,351	5,757,905	5,903,418	2.5	3.9
Total Revenue	9,495,489	9,473,688	9,761,197	9,827,312	9,967,118	1.4	2.1
Salaries and Wages	3,320,638	3,470,994	3,697,657	3,774,241	3,842,173	1.8	3.9
Insurance	358,252	459,206	463,592	436,113	488,400	12.0	5.4
Commodities	316,313	338,533	397,742	385,185	383,140	-0.5	-3.7
Utilities	498,885	506,000	511,807	503,800	500,810	-0.6	-2.1
Contractual Services	323,044	347,649	392,602	334,125	505,684	51.3	28.8
Maintenance and Repairs	77,802	68,734	105,559	111,148	120,214	8.2	13.9
Other Expenses	60,542	48,358	57,619	50,400	50,500	0.2	-12.4
Program Expenses	3,636,385	3,498,336	3,608,453	3,542,470	3,721,117	5.0	3.1
Debt Service	-	113,680	100,800	100,800	100,800	-	0.0
Capital Outlay	848,971	95,687	312,550	279,875	33,000	-88.2	-89.4
Provision for Contingencies	-	-	100,000	-	100,000	-	0.0
Total Expense	9,440,832	8,947,177	9,748,381	9,518,157	9,845,838	3.4	1.0
Net Surplus/Deficit	54,657	526,511	12,816	309,155	121,280	-60.8	846.3
Est. Fund Balance - Beg of Year	8,429,430	8,484,087	9,010,598	9,010,598	9,319,753	3.4	3.4
Est. Fund Balance - End of Year	<u>8,484,087</u>	<u>9,010,598</u>	<u>9,023,414</u>	<u>9,319,753</u>	<u>9,441,033</u>	1.3	4.6
Fund Balance Policy Designations							
Non-spendable	57,487	20,644	52,000	60,000	60,000	0.0	15.4
Deferred Taxes	1,381,074	1,464,929	1,519,181	1,513,488	1,531,532	1.2	0.8
Fiscal Sustainability - 10%	2,308,270	2,364,792	2,333,958	2,309,570	2,428,210	5.1	4.0
Available Balance	4,737,256	5,160,233	5,118,276	5,436,695	5,421,292	-0.3	5.9
Est. Fund Balance - End of Year	<u>8,484,087</u>	<u>9,010,598</u>	<u>9,023,414</u>	<u>9,319,753</u>	<u>9,441,033</u>	1.3	4.6

Recreation Fund



Proposed Budget Highlights

Revenues are budgeted at \$9,967,118, an increase of 1.4% over the 2015/16 projected actual. The following chart illustrates the relationship between revenue categories.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Tax Receipts	\$2,911,501	2,968,029	3,100,369	3,088,750	3,125,575
Donations & Misc Revenue	7,131	36,305	30,183	11,650	18,000
Program Guide Advertising	12,500	12,000	20,000	12,000	15,000
Scholarships/Discounts	(137,189)	(106,643)	(119,232)	(85,250)	(86,750)
Room Rental	38,952	45,654	35,953	33,450	32,150
Concession Sales	163,979	173,905	168,700	152,632	158,400
NWSRA Administrative Fees	119,067	120,307	120,000	120,300	121,500
Pool Admissions	872,902	650,965	720,873	735,875	679,825
Program Revenue	5,506,647	5,573,166	5,684,351	5,757,905	5,903,418
Total	\$9,495,489	9,473,688	9,761,197	9,827,312	9,967,118

Real Estate Taxes

The Recreation Fund has a maximum tax rate of 12¢ per \$100 of assessed valuation. The Recreation Fund reflects a 1.2% increase over the 2015/16 projections.

Pool Admissions

Pool Pass sales began in March 2015 in an attempt to make sales less dependent on the weather. Pass holders could save up to \$25 in March & April. The campaign resulted in 2,646 passes sold. Sales began in March 2015.

When developing the 2015/16 aquatic budget the assumption was that weather would be as seasonable as it was in 2014/15. Proposed revenue on daily admissions is based on a 5-year average. Pool Pass fees and daily admission fees were increased for 2015/16. Admissions were increased minimally and passes increased \$5.

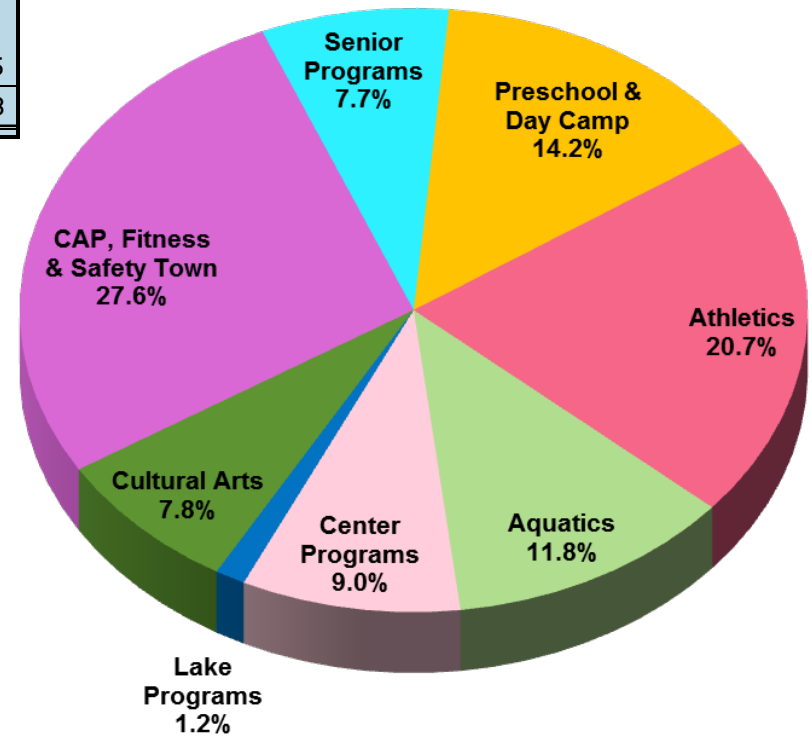
Recreation Fund

Program Revenues

Program revenues continue to increase each year. Most program categories are remaining the same. The major increase is in Athletics, Preschool/Day Camp, and Senior categories. Program Revenues are budgeted at \$5,903,418 for 2016/17, an increase of 2.5%. The largest percent of revenue comes from CAP, Fitness & Safety Town, Athletics, and Preschool/Day Camp program categories. The Program Summaries section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

	Actual 13/14	Actual 14/15	Budget 15/16	Projected 15/16	Proposed 16/17
Cultural Arts	\$ 466,581	467,630	495,571	469,934	461,680
CAP, Fitness & Safety Town	1,406,202	1,467,704	1,445,193	1,577,900	1,627,450
Senior Programs	450,665	459,390	511,450	445,450	455,198
Preschool & Day Camp	700,179	726,000	725,286	825,052	840,407
Athletics	1,093,125	1,077,926	1,236,590	1,176,295	1,219,385
Aquatics	758,786	690,200	687,122	651,393	695,332
Center Programs	576,421	619,775	510,639	534,325	530,791
Lake Programs	54,688	64,481	72,500	77,556	73,175
Total - All Programs	\$ 5,506,647	5,573,105	5,684,351	5,757,905	5,903,418

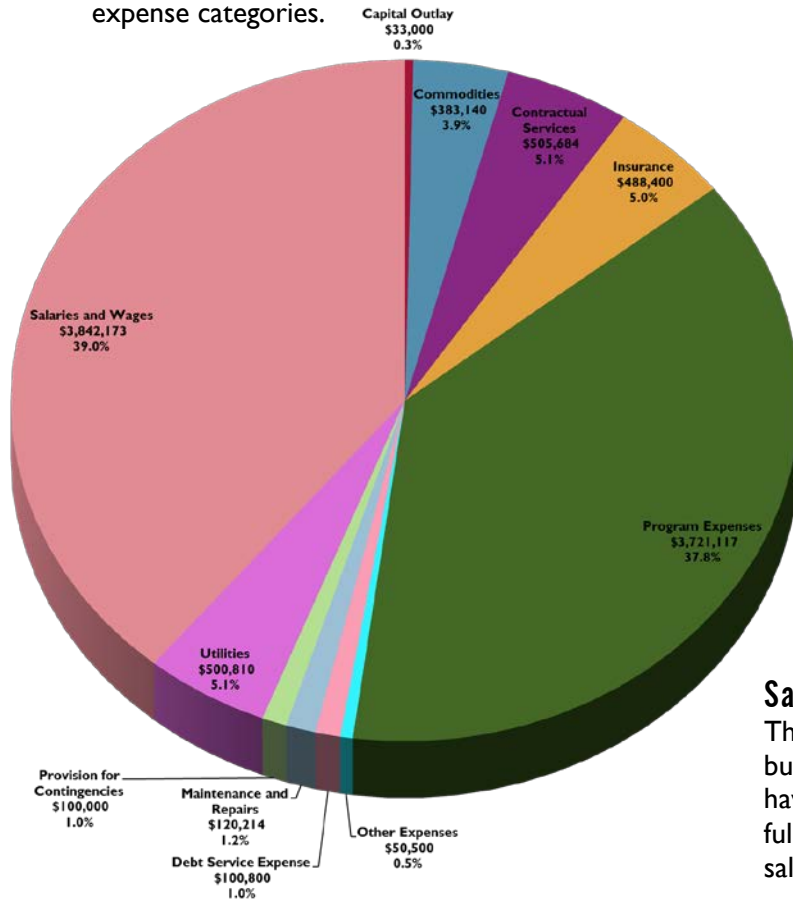
Recreation Program Revenues by Source



Recreation Fund

Expenses

Expenses are budgeted at \$9,845,838, an increase of 3.4% from the 2015/16 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Salaries and Wages	\$3,320,638	3,470,994	3,697,657	3,774,241	3,842,173
Insurance	358,252	459,206	463,592	436,113	488,400
Commodities	316,313	338,533	397,742	385,185	383,140
Utilities	498,885	506,000	511,807	503,800	500,810
Contractual Services	323,044	347,649	392,602	334,125	505,684
Maintenance and Repairs	77,802	68,734	105,559	111,148	120,214
Other Expenses	60,542	48,358	57,619	50,400	50,500
Program Expenses	3,636,385	3,498,336	3,608,453	3,542,470	3,721,117
Debt Service Expense	-	113,680	100,800	100,800	100,800
Capital Outlay	848,971	95,687	312,550	279,875	33,000
Provision for Contingencies	-	-	100,000	-	100,000
Total	\$9,440,832	8,947,177	9,748,381	9,518,157	9,845,838

Salaries and Wages

This category is budgeted at 1.8% more than the 2015/16 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2016) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 3% increase for full-time salaries.

Insurance

This category is 5% of the Recreation Fund Budget and is budgeted at 12% more than the 2015/16 projected actual. The Park District approved Blue Cross Blue Shield for calendar year 2016 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects an 7.7% increase increase in health insurance premiums for the first eight months of the 2015/16 fiscal year and a 10% increase for the remaining four months.

Commodities

Commodities are .5% (\$2,045) less than the 2015/16 projected actual. This is mainly due to an increase in the cost of concession merchandise. Concession revenue has increased proportionately to account for the cost increases.

Utilities

This category is budgeted at .6% (\$2,990) less than the 2015/16 projected actual. This is 2.1% less than the 2015/16 budget. The utility budget has been prepared based on 2015/16 estimated usage and the contract price on natural gas and electricity.

Program Expenses

Program Expenses are 5% more than last year's projected, primarily due to Children at Play (CAP), Fitness & Safety Town, Cultural Arts, and Senior programs.

Contractual Services

This category is budgeted at a 51.3% (\$171,559) more than the 2015/16 projected actual. The 2016/17 budget includes \$100,000 more for bank service charges which includes the cost for ActiveNet transactions. Printing and Binding is \$32,140 more than projected and for producing four smaller seasonal printed pieces for promotion programs and events in between delivery of the program guide.

The 2016/17 includes a \$27,050 increase in postage – staff is exploring the option of mailing the program guide vs. the delivery service.

Maintenance & Repairs

Maintenance & Repair – This category is budgeted at 8.2% more than 2015/16 projected actual. The areas of increase are in M&R-Buildings and M&R-Athletic Fields.

Capital Outlay

The 2015/16 capital projects included netting replacement on Hole 15 at Arlington Lakes Golf Club and various pool and recreation equipment.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. Performance measures for each of the program areas are identified in the Program Summaries section.

Forest View Racquet & Fitness Club



The **Forest View Racquet and Fitness Club Fund** is a subsidiary fund of the Recreation Fund, established to account for operations and maintenance of indoor tennis, indoor racquetball/handball, and fitness facilities. Operations include rental of the racquetball and tennis courts, fitness areas, and related programs. Financing is provided by the proceeds from user charges and program revenue. Prior to fiscal year ended April 30, 2005, this fund was considered an Enterprise Fund.

Description

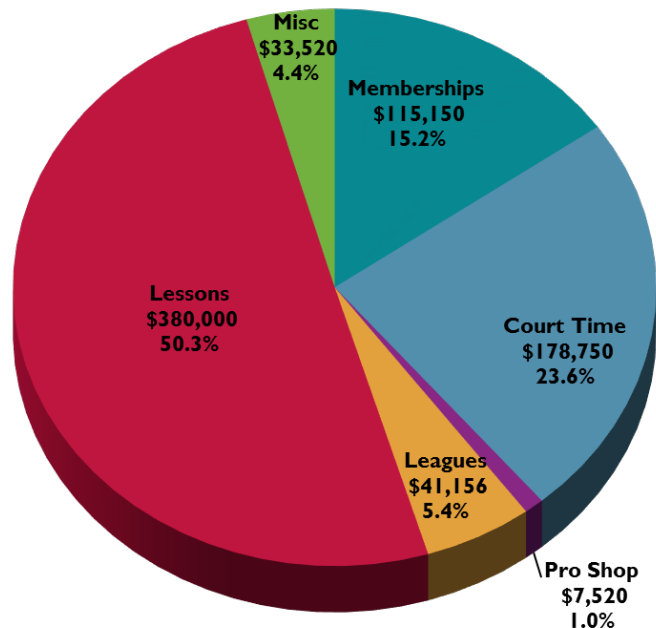
Forest View Racquet and Fitness Club features six indoor tennis courts, six racquetball courts, a complete fitness facility, fitness studio, and six outdoor tennis courts, five of which are lighted. Professional instructors hold classes for individuals and groups of all ages. Private club amenities include locker rooms with saunas, pro shop, lounge, leagues and tournaments, and permanent court time.

The racquetball portion was built and financed through a Contract Purchase Agreement in 1976. The contractual debt was paid off in fiscal year 1987/88. The tennis club portion, built in 1972, was financed with revenue bonds. The Park District was able to prepay the remaining bonds on May 1, 1988, and operations continue to sustain themselves.

The fitness portion was built and financed through a Contract Purchase Agreement in 1991. Construction was completed in February 1992. Facility amenities consist of fitness equipment that includes Cybex strength equipment, Precor ellipticals and stationary bikes, and Life Fitness treadmills. Two racquetball courts were converted into a 1,500-square foot fitness studio.

Proposed Budget Highlights

Revenues are budgeted at \$756,096, an increase of 2.9% from the 2015/16 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Gross Profit Pro Shop Sales	4,898	7,011	6,858	9,075	7,520
Memberships	118,377	116,874	126,430	112,013	115,150
Court Time	172,573	183,180	168,450	178,525	178,750
Lessons	430,190	429,870	447,380	363,000	380,000
Leagues	48,889	44,423	41,908	40,850	41,156
Miscellaneous	41,914	38,190	40,039	31,045	33,520
Total Operating Revenues	816,841	819,548	831,065	734,508	756,096

Forest View Racquet & Fitness Club

Lessons

The 2015/16 projections indicate a decrease in group tennis lesson revenue from 2015/16 budget. The proposed budget increase of 4.7% in 2016/17 is based on a fee increase and anticipated increased participation in group tennis lessons. Changes in the professional staff affected instructor availability for private lessons, and had an impact on the private/group lesson mix. Demand for private lessons continues to be strong.

Tennis - Quickstart tennis lessons and the Forest View Tennis Academy continue to be the core of the junior lesson program. Staff sees an opportunity for growth in the tennis area in 2016/17 due in part to the quality of instruction provided by Forest View staff and a high demand in the adult demographic. The full-time position of Assistant Program Manager was added in July of 2014 to streamline oversight of tennis programming.

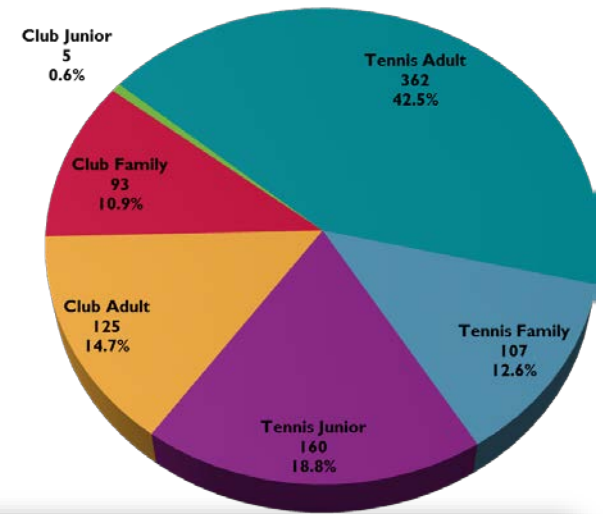
Racquetball – Forest View entered into a contractual agreement in January of 2014 with an outside party to deliver racquetball league and lesson programming. Revenue from racquetball activity increased 13% from the prior year in the first year of the agreement. The current trend is a decrease in both lesson and league activity.

Fitness - The cardio area of the fitness center was renovated in July 2011 which has helped to maintain a core of fitness patrons. Revenue from fitness classes, other than contractual, was reclassified to the recreation fund in May 2014.

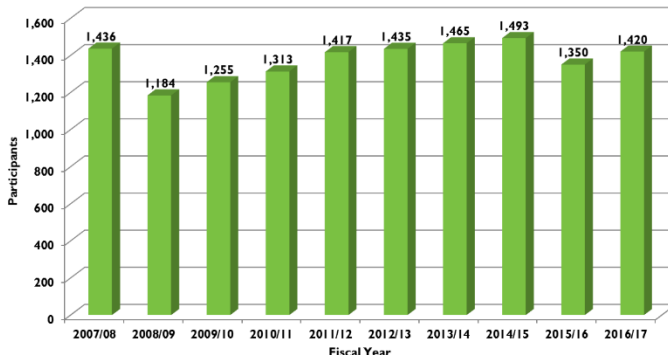
Memberships

Proposed membership revenue is based on an increase in the number of memberships, a fee increase for 2016/17, and incremental revenue from the new all-inclusive racquetball membership that was introduced in 2014 that includes all court rates and a lower league fee. The long-term goal is to continue to address the overall membership concept, and the way in which patrons perceive membership value and commitment. In 2016/17 club staff will continue to work in conjunction with the Marketing Department on strategic membership marketing.

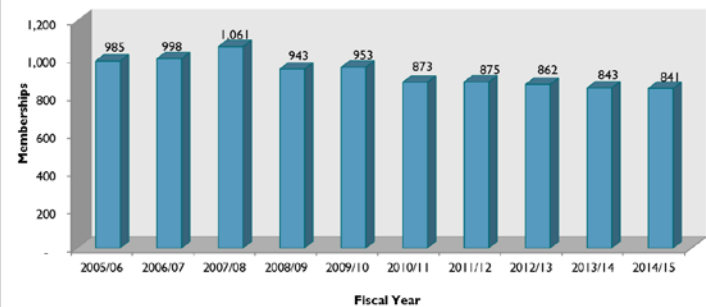
Memberships by Type



Lesson Participants by Year



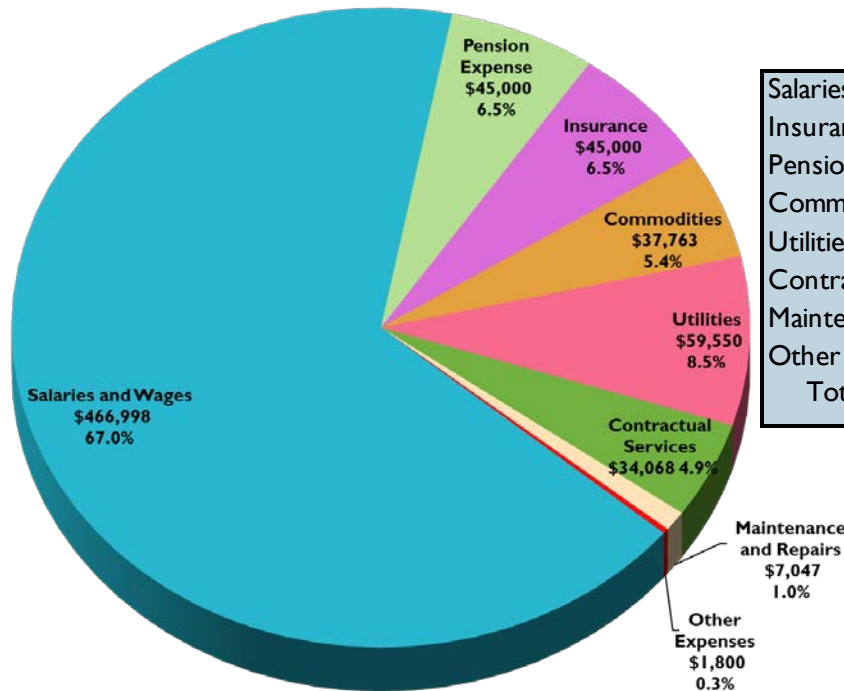
Individual Membership Statistics Last 10 Years



Forest View Racquet & Fitness Club

The proposed 2016/17 court time and league revenues show a slight increase compared to 2015/16 projected actual. Leagues include racquetball, USTA, and Tennis Travel Teams. The addition of one tennis travel team has added to league revenue; however there has been shrinkage in racquetball league participation.

Expenses are budgeted at \$697,226, a 3.1% increase over the 2015/16 projection. The following chart illustrates the relationship between expense categories.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Salaries and Wages	478,775	476,006	514,509	456,490	466,998
Insurance	26,172	42,408	38,100	42,000	45,000
Pension Expense	61,109	59,196	57,800	43,700	45,000
Commodities	33,738	35,055	41,203	36,465	37,763
Utilities	63,848	60,691	67,262	65,700	59,550
Contractual Services	25,199	23,236	26,115	23,988	34,068
Maintenance and Repairs	11,427	6,421	8,930	6,517	7,047
Other Expenses	1,253	214	2,500	1,075	1,800
Total Operating Expenses	701,521	703,227	756,419	675,935	697,226

Salaries, employee benefits, and utilities continue to represent the major portion of the expense side of the budget. An increase in the rate for electricity was the reason for the rise in utility expense. New contracts for gas and electricity for 2016/17 will reduce utility expense. Expenses in other areas such as commodities and contractual services are budgeted consistently with prior year operations, and proportionately with anticipated revenues.

Major projects completed in 2015/16 were the new front desk/point of sale, new flooring throughout the facility, and installation of a security/ camera system. The lounges and general public areas of the club were painted with a new color scheme. The paint and some new furniture purchases provided an updated look to the facility. Feedback from the users on the updates has been extremely positive.

Forest View Racquet & Fitness Club



2014-2020 Comprehensive Plan

The Park District's Comprehensive Plan includes statements of goals, strategic initiatives, and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that will be undertaken at the Forest View Racquet & Fitness Club in order to advance the overall goals of the Park District. (C= Complete, IP=In Progress, P=Postponed)

	Status	Fiscal Year
Financial Resources and Assets		
1.5 Reap the benefits of synergy by strategically managing and integrating a customer's point-of-view agency-wide to reinforce the Park District's desired image for the purpose of building long-term relationships.		
Develop a compelling tournament package that includes both indoor tennis clubs in order to submit strong tournament bids for higher level events.	IP	2016/17
Recreational Opportunities and Facilities		
2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.		
Research and develop a long term plan for the current second floor fitness space.	IP	2015/16
Evaluate racquetball independent contractor arrangement periodically.	IP	2015/16
Research the possibility of erecting a "bubble" over three of the outdoor courts at Forest View in order to determine capacity for the growth of the indoor programming.	P	2017/18
2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.		
Evaluate Academy and Quickstart programming to determine the effectiveness of current programs, and to determine if changes are necessary to maintain long-term growth.	IP	2016/17
Leadership		
3.2 Seek out partnerships with other recreation providers within our region.		
Partner with athletic programs such as soccer, baseball, etc. to provide sports specific personal training utilizing the fitness staff/areas of the club.	IP	2016/17
3.3 Enhance the District's image through effective and proactive public relations.		
Establish relationships with local middle school personnel, and investigate the creation of an annual community-wide Tennis Play Day at those schools using support materials from the USTA.	P	2016/17
Teamwork		
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.		
Develop training materials and update manual for front desk staff.	C	2015/16

Forest View Racquet & Fitness Club



Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total operating budget	\$709,165	\$655,237	\$660,897	\$695,955	\$713,967	\$674,028	\$701,521	\$703,227	\$675,935	\$697,226
Memberships	1,061	943	953	873	875	862	843	841	790	840
Cost Per Member	\$668	\$695	\$693	\$797	\$802	\$781	\$833	\$836	\$855	\$830
Average Percent Tennis Court Usage	78%	70%	74%	77%	75%	76%	76%	77%	75%	77%
Lesson Participants	1,436	1,184	1,255	1,313	1,417	1,435	1,465	1,493	1,350	1,420
League Participants	146	186	222	262	225	203	201	213	205	215

Heritage Tennis Club

The Heritage Tennis Club Fund is a subsidiary fund of the Recreation Fund established to account for the operations and maintenance of an indoor tennis facility. Operations include rental of the tennis courts and related programs. Financing is provided by the proceeds from user charges and program revenue. Prior to fiscal year ended April 30, 2011, this fund was considered an Enterprise Fund.

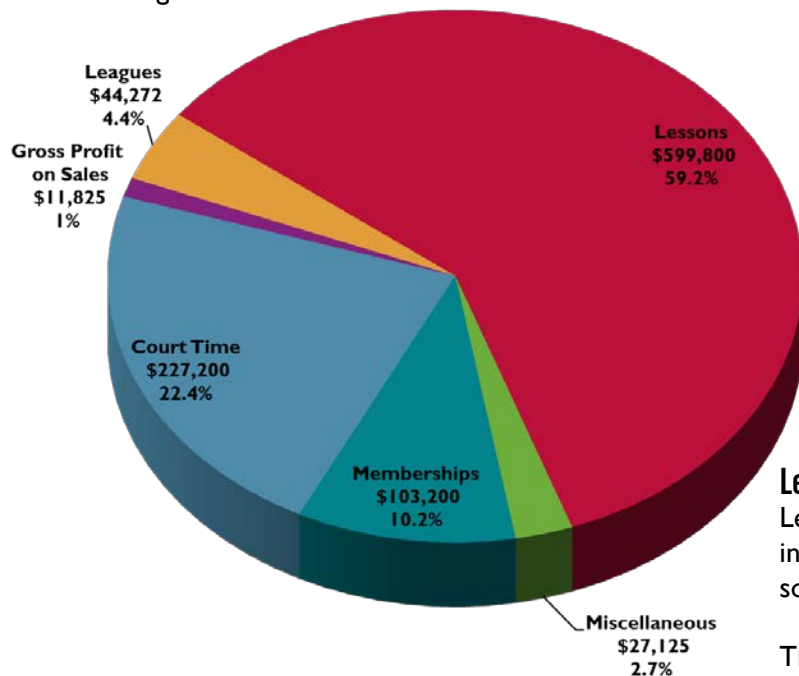
Description

The Heritage Tennis Club features eight indoor tennis courts, lounge, locker rooms, and snack bar. Lessons and leagues are offered year-round, along with permanent court time, tournaments, and special events.

In November 1988, the Heritage Tennis Club was purchased for \$1.1 million. A portion of the purchase was financed through the use of a Contract Purchase Agreement in the amount of \$900,000, and the remainder was borrowed from accumulated fund balances in other Enterprise Funds.

Proposed Budget Highlights

Revenues are budgeted at \$1,013,422, an increase of 2.3% over the 2015/16 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Gross Profit on Sales - Snack Bar	4,883	6,119	5,225	5,800	5,650
Gross Profit Pro Shop Sales	3,286	3,701	3,042	8,375	6,175
Memberships	113,941	106,824	112,625	100,300	103,200
Court Time	208,199	242,747	224,360	224,450	227,200
Lessons	525,242	544,445	572,696	580,775	599,800
Leagues	47,704	43,648	42,175	43,616	44,272
Miscellaneous	35,952	34,036	31,255	27,175	27,125
Total Operating Revenues	939,207	981,520	991,378	990,491	1,013,422

Lessons and Leagues

Lesson and league programs remain strong at the club. Lesson revenues are projected to increase 3.3% for the 2016/17 proposed budget and continue to contribute the greatest source of revenue to the club's operation (59.2%).

The club's budget includes summer outdoor lessons offered in Arlington Heights, Buffalo Grove, Wheeling, River Trails, and Prospect Heights. The 2015 Arlington Heights outdoor summer tennis program had 1,195 participants. Buffalo Grove had 219 and Wheeling, River Trails, Elk Grove and Prospect Heights had 119 participants. Overall, the outdoor summer tennis programs registered 1,533 players in 2015 compared to 1,515 players in 2014. Staff has also started offering fall and spring outdoor lessons on a limited basis.

Heritage Tennis Club



Court Time

Court time revenues are projected to increase 1.2% more than the 2015/16 projected. Open court time reservations have been increasing with monthly court special promotions and party reservation incentives. The 2016/17 proposed court time budget is 22.4% of the club's revenues.

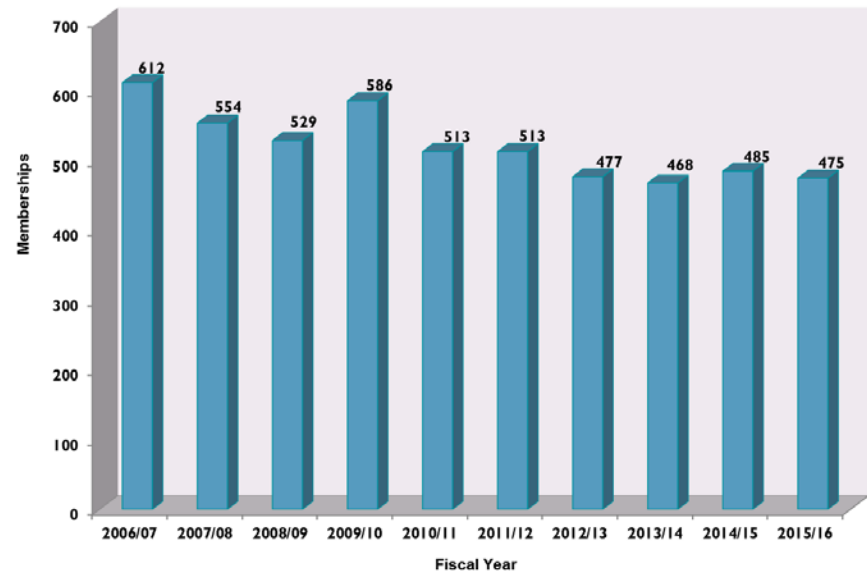
Memberships

2015/16 projected memberships is 475.

To encourage membership sales in 2015/16 and continuing in 2016/17:

- A monthly payment option was implemented for adult and family memberships 10 years ago. Monthly payment contracts for approximately 90% of this season's adult and family memberships.
- The Joining Fee was eliminated for new members.
- Members receive a discount on group lesson fees and on pro shop merchandise.
- Members have priority sign-up in registration schedule.
- Membership is required for players participating in the High School and Academy programs, permanent court time, travel and in-house league programs.
- In conjunction with the Marketing Department staff developed an extensive welcome packet to current and new members.

**Individual Membership Statistics
Last 10 Years**

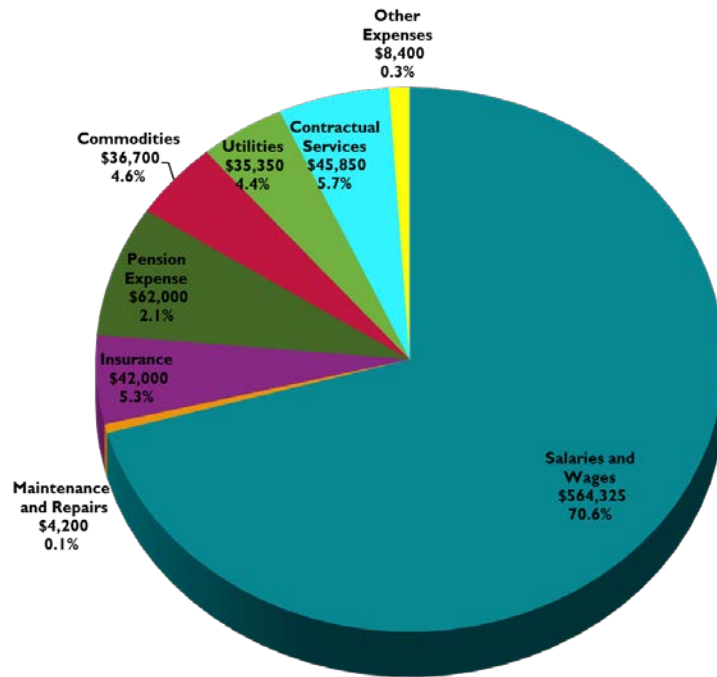


Club Highlights

- Staff created a schedule in 2014 for 10 and under QuickStart Tennis events for “Day Off School” days. The program continues to grow, 20 participants registered on Rosh Hashanah, 22 participants on Columbus Day, 22 over the Thanksgiving holiday, 19 on Martin Luther King Day and 9 on President’s Day.
- Heritage hosts two Junior Challenger tournaments every season so the club can offer competition experience to members and lesson participants in an event close to home. The tournaments include boys’ and girls’ 10, 12, and 14 divisions. The 2015/16 tournaments registered 81 players; 32 in spring 2015 and 49 in the Winter tournament.
- Travel League play for women, and mixed doubles teams continue to draw high participation levels. Heritage participates in two travel leagues that support five teams for the club.
- Thanksgiving holiday court promotions: \$28/hour for members and \$36/hour for non-members. Guest fees were waived. This promotion sold 200 court hours in 2015.

Heritage Tennis Club

Expenses before capital are budgeted at \$798,825, an increase of 3.6% from the 2015/16 projected. Expenses after capital are budgeted at \$2,998,825. The \$200,000 in 2015/16 was used for architectural and engineering fees for the upcoming club renovation in 2016/17. The following chart illustrates the relationship between expense categories.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Salaries and Wages	525,946	552,369	589,276	565,001	564,325
Insurance	35,166	39,664	38,690	38,000	42,000
Pension Expense	72,531	67,283	77,775	60,000	62,000
Commodities	22,446	24,410	34,058	28,625	36,700
Utilities	43,106	43,446	41,738	38,075	35,350
Contractual Services	21,471	20,709	25,362	30,460	45,850
Maintenance and Repairs	5,768	9,092	6,709	4,000	4,200
Other Expenses	4,928	4,087	7,900	7,250	8,400
Total Operating Expenses	731,362	761,060	821,508	771,411	798,825
Capital Outlay	47,219	62,046	248,204	200,000	2,200,000
Total Expenses	778,581	823,106	1,069,712	971,411	2,998,825

Salaries represent 70.6% of the Club's operating expenses. A slight decrease from the 2015/16 projected is budgeted for 2016/17. Contractual Services has the largest increase for the 2016/17 budget, which is due to the switch in registration software and its associated fees. Expenses in other areas such as commodities, maintenance and repairs budgeted consistently with prior year operations.

The main project for 2015/16 included design, engineering and construction drawing fees for the master plan/interior schematic design for the Heritage Tennis Club. This project was approved by the Park Board and construction will begin in April 2016. The renovation and the addition will include a multipurpose room, restroom, staff offices, storage, an expanded lounge and viewing area and renovation of the existing locker rooms. The estimated completion date is November 2016.

Heritage Tennis Club



2014-2020 Comprehensive Plan

The Park District’s Comprehensive Plan includes statements of goals, strategies and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that describe specific actions that will be undertaken for Heritage Tennis Club in order to advance the overall goals of the Park District. . (C= Complete, IP=In Progress, P=Postponed)

	Status	Fiscal Year
Financial Resources and Assets		
1.4 Acquire/Implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.		
Identify options for improving or replacing the current tennis court reservation system.		2018/19
Recreational Opportunities and Facilities		
2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.		
Develop and implement a program evaluation designed to review programs and staff to determine strengths and weaknesses.	C	2016/17
2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.		
Upgrade the club's e-newsletter to identify with the Park District's brand and increase readership.	P	2014/15
Leadership		
3.2 Seek out partnerships with other recreation providers within our region.		
Investigate a partnership with the Palatine Park District on the opportunity to run their spring, summer, and fall outdoor tennis programs.	C	2015/16
Teamwork		
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.		
Employ a full-time Assistant Program Manager qualified to train, evaluate, and supervise the club's teaching staff in order to grow and improve the quality of the lesson and league programs.	C	
Develop a training curriculum to provide better trained and qualified summer tennis instructors.	C	2014/15

Heritage Tennis Club



Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total operating budget (without capital)	\$707,340	\$739,776	\$766,971	\$785,139	\$779,394	\$772,286	\$731,362	\$761,060	\$771,411	\$798,825
Memberships	554	529	586	513	513	477	468	485	475	485
Cost Per Member	\$1,277	\$1,398	\$1,309	\$1,530	\$1,519	\$1,619	\$1,562	\$1,569	\$1,641	\$1,647
Average Percent Court Usage	63%	63%	65%	63%	60%	60%	55%	56%	58%	60%
Lesson Participants (Indoor & summer outdoor lessons)	2,687	3,199	3,256	3,436	3,204	3,011	3,120	3,231	3,322	3,380
League Participants (Fall and Spring)	331	320	294	250	223	236	216	200	196	185

Arlington Lakes Golf Club



The **Arlington Lakes Golf Club Fund** is a subsidiary fund of the Recreation Fund established to account for operations and maintenance of an 18-hole golf course and driving range. The golf course closed for a comprehensive renovation project on June 8, 2015 and is scheduled to reopen on July 1, 2016. All greens were resurfaced or reshaped. All tees and bunkers were completely rebuilt with new forward family-friendly tees being added. Three holes were completely redesigned for better routing and enhanced playability, while many other existing holes received some eye-popping upgrades. The goal is to provide a golf experience that delivers more fun and enjoyment for our guests.

Operations include golf activities, food sales, sale of related services and merchandise. Financing is provided by the proceeds from user charges. Prior to fiscal year ended April 30, 2011, this fund was considered an Enterprise Fund.

Description

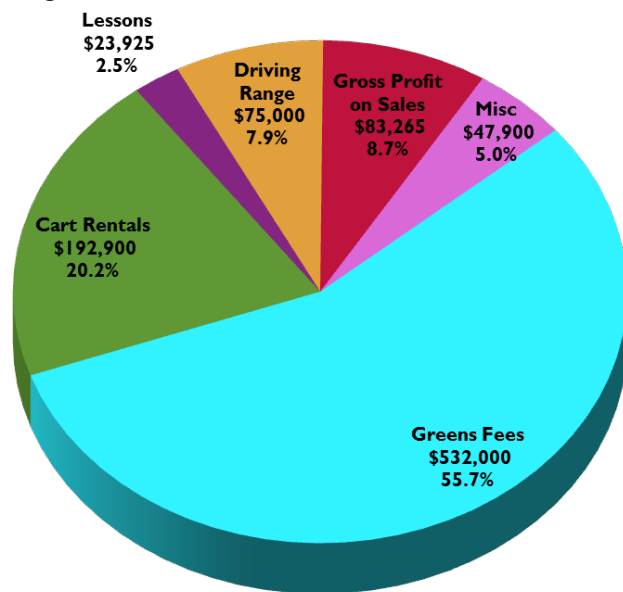
At Arlington Lakes Golf Club, we continue to promote fun golf at fantastic rates. The course is located on eighty-nine acres, and is an 18-hole, par 68 layout that has 38 sand traps and 14 lakes, making accuracy a priority over distance. The club accommodates golfers of all skill levels and is very popular for golf leagues, seniors, outings, and families.

Arlington Lakes has banquet facilities that are also in the process of being updated. Two different banquet rooms overlook the golf course. Business meetings, weddings, showers, and parties are held in two banquet rooms year-round. Our snack bar provides golfers with sandwiches during the golf season and our newly remodeled patio will be a great way to relax after an enjoyable round of golf.

Sunset Meadows Driving Range makes creative use of a storm water detention basin. This lighted driving range has 25 permanent tees and a putting green for golf practice. The driving range is open daily during the months April-September.

Proposed Budget Highlights

Revenues are budgeted at \$954,990, an 203% increase from the 2015/16 projected. The following chart illustrates the relationship between revenue categories.



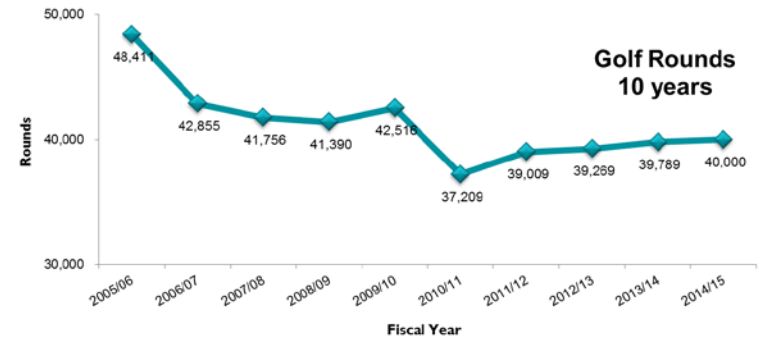
	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Restaurant & Snack Bar Sales	\$ 194,733	191,790	89,549	66,417	141,700
Cost of Goods Sold	94,145	90,871	39,000	19,000	68,035
Gross Profit	100,588	100,919	50,549	47,417	73,665
Pro Shop Sales	65,546	77,007	15,000	17,125	61,000
Cost of Goods Sold	57,461	64,235	12,500	13,895	51,400
Gross Profit	8,085	12,772	2,500	3,230	9,600
Gross Profit on Sales	108,673	113,691	53,049	50,647	83,265
Greens Fees	755,952	661,945	114,300	102,775	532,000
Cart Rentals	224,963	248,553	48,000	41,450	192,900
Driving Range Revenue	81,255	76,835	81,000	69,000	75,000
Lessons	17,751	25,738	23,678	22,200	23,925
Miscellaneous	47,253	49,124	37,640	29,200	47,900
Total Operating Revenues	\$ 1,235,847	1,175,886	357,667	315,272	954,990

Arlington Lakes Golf Club

Green Fees

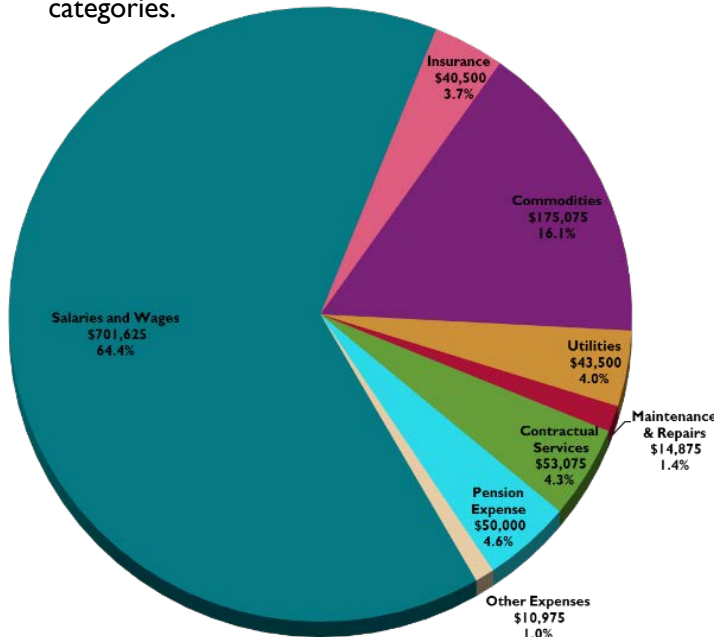
Green fees represent 55% of the golf club’s revenues and are budgeted to be \$532,000 in 2016/17. Permanent tee times will continue to be offered when the course reopens on July 1, 2016 and they will be available Saturdays and Sundays from 5:45 a.m. to 10:00 am. Forty foursomes regularly register for the permanent tee times on Saturdays and Sundays. Permanent tee times are filled through 9:30 a.m. The junior program is held at Arlington Lakes and Nickol Knoll Golf Clubs allowing participants to use the course nearest to them for play. Many of the lesson portions will take place at Sunset Meadows Driving Range.

The number of leagues that have committed to returning to Arlington Lakes upon reopening is encouraging. It is expected that number will return to close to 30 in 2017.



Expenses

Expenses are budgeted at \$1,089,625, a 25.4% increase from the 2015/16 projected. The following chart illustrates the relationship between expense categories.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Salaries and Wages	\$ 754,103	798,778	596,658	580,700	701,625
Insurance	24,661	29,066	31,000	30,000	40,500
Pension Expense	108,173	99,358	98,975	54,201	50,000
Commodities	157,222	152,804	109,344	109,179	175,075
Utilities	46,698	46,247	50,833	45,725	43,500
Contractual Services	56,269	63,747	36,032	37,747	53,075
Maintenance and Repairs	13,589	15,526	11,729	6,350	14,875
Other Expenses	9,073	12,405	5,250	4,800	10,975
Total Operating Expenses	\$ 1,169,790	1,217,931	939,821	868,702	1,089,625

Some redesign features of the golf course are expected to assist in alleviating labor-intensive maintenance and reduce expenses.

Arlington Lakes Golf Club



With the reopening scheduled for July 1, 2016 the budget for 2016/17 will not reflect a full season of revenue and expenses. Seasonal staff schedules will be closely monitored and overtime reduced wherever possible.

Considering that there will be some pent up demand with the new course, the average dollar per round should increase and the necessity to discount will not be as great. Many specials will be offered during underutilized tee times; including many family programs to coincide with the new family friendly teeing options.

Point of sale and tee reservations software was upgraded to Golf Now Reservations for 2014/15. This new software has assisted marketing efforts, and helped grow the email database to well over 10,000.

Several different internet partners will be used to help sell under-utilized tee times. These companies include Greatgreenfees.com, Golf Now.com, group golfer and golfpipeline.com.

For the first time; the Arlington Lakes Golf Course had a booth at the Annual Chicago area golf show held at the Rosemont Convention Center. Over 17,000 people attended, we added 678 names to our database through a drawing and passed out over 4,000 coupons. It was a very successful event discussing the renovation and grand re-opening of the course.

There will be exciting expansion options for food and beverage offerings in particular with the new patio and bar area updates.

Sunset Meadows Driving Range will be offering private and group golf lessons with PGA professionals that are on staff. In addition, weekend contests will be provided to increase revenue. Contests may include Beat the Pro and Target Shots. Demo Days will be scheduled with golf vendors and continuing in 2016, a loyalty program. Email addresses were obtained and have been helpful in creating a sense of value among the driving range customers.

2014-2020 Comprehensive Plan

The Park District's Comprehensive Plan includes statements of goals, strategies and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that describe specific actions that will be undertaken for golf club operations and programs in order to advance the overall goals of the Park District.

Status Fiscal Year

Financial Resources and Assets

1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.

Implement new golf tee time reservation system and train staff to efficiently check-in customers and utilize software to its maximum capability.

C 2014/15

1.5 Reap the benefits of synergy by strategically managing and integrating a customer's point-of-view agency-wide to reinforce the Park District's desired image for the purpose of building long-term relationships.

Update banquet facilities and clubhouse to reflect the image of AHPD as one of the highest-ranking and quality-conscious park districts in Chicago.

IP 2017/18

Arlington Lakes Golf Club



Fiscal Year

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.

Achieve the community reputation of offering the best instructional and developmental golf programs in the area while increasing revenue from instruction programs by 50%.

IP 2018/19

Leadership

3.2 Seek out partnerships with other recreation providers within our region.

Develop partnerships with Arlington Heights business and organizations to promote our golf facilities as destinations for meetings and events.

IP 2015/16

Customer-Focused Service

5.3 Continue quality customer-focused service.

Implement new point of sale program for golf operations to increase staff efficiency, better reporting capabilities, and more marketing opportunities.

C 2014/15

Stewardship

6.2 Protect and actively manage our natural resources.

Review hybrid or electric unit options for equipment replacements to reduce fossil fuel consumption.

IP 2014/15

6.3 Develop standards for planning and construction of new facilities.

Establish a phased plan to update the golf course, improve landscape design and address drainage, cart traffic, bunkers, greens, tees, and parking at clubhouse.

C 2014/15

Install an open-sided carport structure at west end of clubhouse to protect golf cars from weather and UV damage during the season.

P 2016/17

Update kitchen facilities in upper level clubhouse to improve overall image and functioning of the facility.

IP 2018/19

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total operating budget	\$1,255,356	\$1,296,123	\$1,294,876	\$1,446,451	\$1,278,661	\$1,169,790	\$1,217,931	\$1,175,886	\$315,272	\$954,990
Number of Rounds	41,756	41,390	42,516	37,209	39,009	39,269	43,359	42,374	5,734	28,500
Cost Per Round	\$30	\$31	\$30	\$39	\$33	\$30	\$28	\$28	\$54.98	\$33.50

Nickol Knoll Golf Club



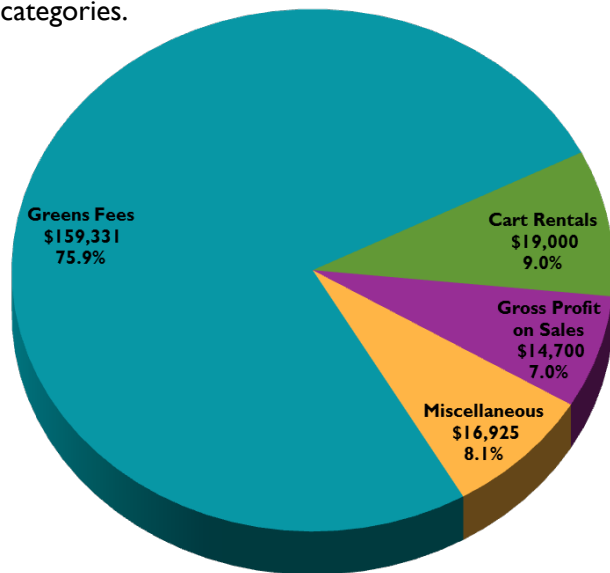
The **Nickol Knoll Golf Club** Fund is a subsidiary fund of the Recreation Fund, established to account for the operations and maintenance of a 9-hole golf course. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

Description

Nickol Knoll Golf Club is built on 56 hilly acres and is consistently rated one of the best Par-3 courses in all of Chicagoland. Three holes feature vertical-drop tee shots and three holes boast uphill shots to the green. Bent grass tees and greens, give this small course a big course feel. The 1,163-yard, 9-hole, Par-3 course features 27 sand bunkers, and water comes into play on two of the nine holes. The beautiful 360° panoramic view of the area includes the Chicago Skyline.

Proposed Budget Highlights

Revenues are budgeted at \$209,956, a 1.7% increase from the 2015/16 projection. The following chart illustrates the relationship between revenue categories.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Gross Profit on Snack Bar	9,196	10,922	11,400	12,600	12,900
Gross Profit Pro Shop Sales	197	3,688	4,116	775	1,800
Total Gross Profit on Sales	9,393	14,610	15,516	13,375	14,700
Greens Fees	142,772	144,084	164,330	158,125	159,331
Cart Rentals	16,316	18,750	21,000	18,750	19,000
Miscellaneous	15,592	14,271	14,720	16,150	16,925
Total Operating Revenues	184,074	191,715	215,566	206,400	209,956

The budget proposed reflects a directed effort to provide a quality customer-focused facility for the beginning and seasoned golfer, and to provide a directed effort at producing future generations of golfers to enjoy the game through innovative instructional programs.

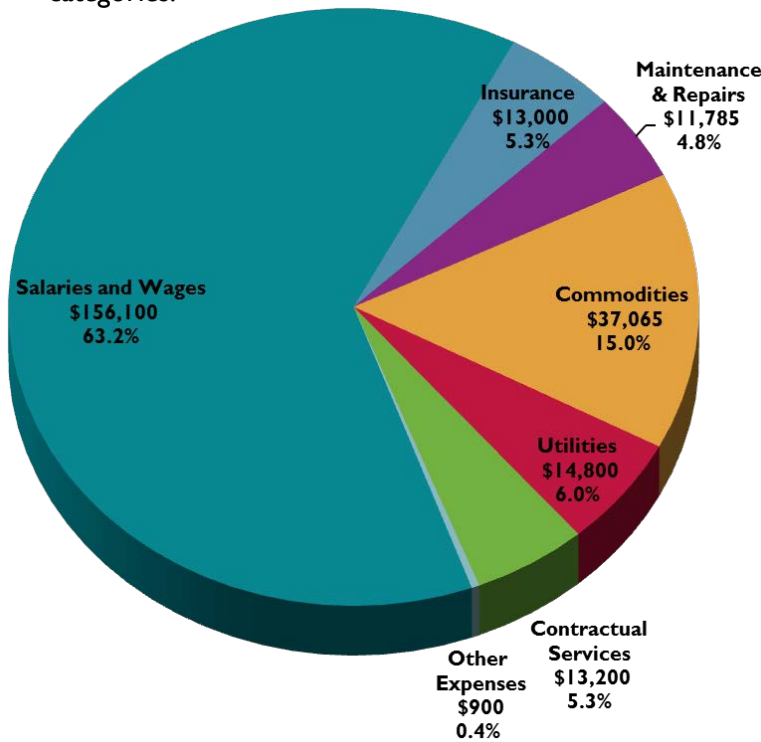
With the ALGC course closure in 2015 staff increased promotion of the opportunity to golf at Nickol Knoll including a special cart promotion (additional carts were brought up to the course) that proved successful.

New programs and incentives will continue to be offered to generate revenue at Nickol Knoll. The programs will include new cross programming with other areas of the Park District including a golf and tennis camp. Other offerings include "Daily Specials" during the week to promote additional play during underutilized tee times. New teeing areas will provide increased challenge and fun for the more seasoned player. We are also looking at big cup golf events and foot golf opportunities.

Nickol Knoll Golf Club

The loyalty program has been successful and will continue in 2016.

Expenses are budgeted at \$246,850, a 2.6% increase over the 2015/16 projections. The following chart illustrates the relationship between expense categories.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Salaries and Wages	146,264	150,979	152,649	152,650	156,100
Insurance	10,969	12,342	13,975	14,352	13,000
Commodities	34,223	36,540	38,003	33,913	37,065
Utilities	24,218	20,935	20,520	15,661	14,800
Contractual Services	9,838	10,404	14,074	12,750	13,200
Maintenance and Repairs	10,018	14,289	13,459	10,435	11,785
Other Expenses	-	740	900	900	900
Total Operating Expenses	235,530	246,229	253,580	240,661	246,850

Expenses reflected in this 2016/17 budget have remained relatively constant with last year. All programs used in maintaining this location have been monitored and refined in this budget to contain expenses and are modeled after Arlington Lakes Golf Club’s control strategies.

Capital expenses have been allocated for a new irrigation controller. This is reflected in the capital Improvement plan and funded by the Capital Projects Fund.

Nickol Knoll Golf Club



2014-2020 Comprehensive Plan

The Park District’s Comprehensive Plan includes statements of goals, strategies and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that describe specific actions that will be undertaken for golf club operations and programs in order to advance the overall goals of the Park District. (C= Complete, IP=In Progress, P=Postponed)

Status Fiscal Year

Recreational Opportunities and Facilities

2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.

Develop a more aggressive verticutting and topdressing program on golf greens to improve quality that meets or exceeds golfer’s expectations.	IP	2014/15
Design and construct new back tee areas to increase yardage length as well as make the golf course more challenging.	IP	2014/15
Reconstruct out of play sand traps which are labor-intensive and replace with sod to reduce costs and speed up play.		2015/16

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

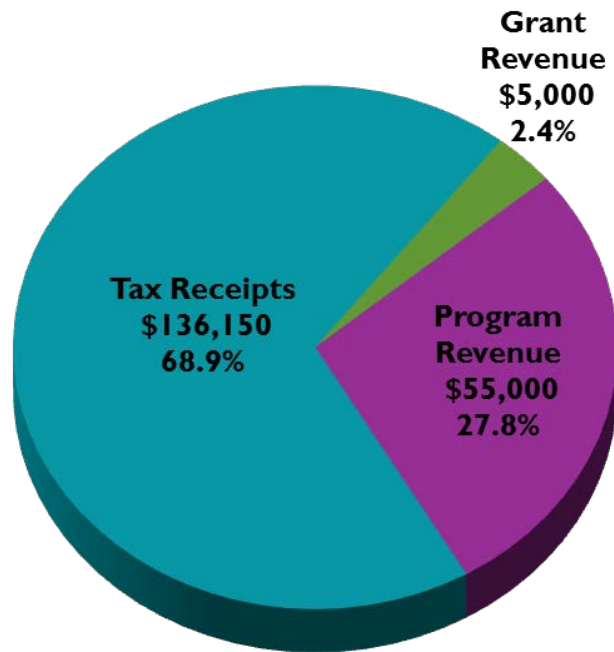
	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total operating budget	\$236,889	\$248,300	\$226,405	\$221,361	\$210,610	\$235,530	\$246,530	\$246,229	\$240,661	\$246,850
Golf Rounds	14,819	14,871	15,710	13,496	12,055	12,076	13,872	15,421	15,950	16,428
Cost Per Round	\$16	\$17	\$14	\$16	\$17	\$20	\$18	\$16	\$15	\$15

Museum Fund

The **Museum Fund** is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy; expenses are for programming and operations of the Museum. The Historical Museum is a cooperative effort of the Arlington Heights Park District, the Arlington Heights Historical Society, and the Village of Arlington Heights. The Park District’s responsibility is to provide operation of comprehensive historical programs and events at the Museum. A full-time administrator coordinates the programs, services, facilities, part time staff, and volunteers.

Proposed Budget Highlights

Revenues are budgeted at \$197,725, an increase of 8.8% from the 2015/16 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Tax Receipts, Current	127,348	128,213	133,089	133,650	136,150
Grant Revenue	-	33,446	5,000	-	-
Rental & Misc Revenue	5,200	6,340	6,875	4,075	6,575
Program Revenue	45,598	55,021	59,250	44,000	55,000
Total Operating Revenue	178,146	223,020	204,214	181,725	197,725

Real Estate Taxes

The Museum Fund has a tax rate of .6¢ per \$100 of assessed valuation. Tax Revenues remain the largest source of revenue providing 68.9% of total revenue.

Program Highlights

The Museum offers a variety of programs for all ages, school/scout programming, and special events that include ethnic festivals and teas. Thirty-one programs were offered in 2014/15 at the Museum with 5,933 participants.

Program net revenue is projected to be down in 2015/16. Irish Fest, the main special event broke even; due to the event being partially rained out. In addition, the part-time program coordinator did not produce events/programming as consistently former staff. This coordinator recently resigned and staff are optimistic that with the addition of a new hire programming and revenue production will increase in 2016/17.

Museum Fund

The **Heritage Gallery** main exhibit Fun Times in Arlington Heights ran from February 7, 2015 through late October 2015; a component to this exhibit celebrated the Park District’s 90th Anniversary. The Historical Society, with marketing assistance from the Park District, offered a new fundraising event “Festival of the Wreaths”; the event was very successful bringing new people to the Museum. This event was held in the Gallery during the month of November.

	Budgeted 15/16			Projected 15/16			Proposed 16/17		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
General Programming	\$ 2,350	1,100	1,250	-	150	(150)	1,000	650	350
Adult Programs	9,500	6,000	3,500	3,000	2,675	325	4,500	2,725	1,775
Soda Factory	-	-	-	3,000	6,550	(3,550)	4,000	2,300	1,700
Youth Programs	5,200	3,400	1,800	1,000	850	150	2,500	875	1,625
Birthday Party Programs	2,000	800	1,200	500	250	250	1,000	250	750
Scout Programs	2,000	800	1,200	1,500	700	800	2,000	700	1,300
Family Programs	6,200	2,400	3,800	6,000	1,400	4,600	7,000	1,400	5,600
Special Events	28,000	18,750	9,250	24,000	22,300	1,700	28,000	23,300	4,700
School Programs	4,000	1,800	2,200	5,000	3,200	1,800	5,000	3,200	1,800
Total Museum Programs	\$ 59,250	35,050	24,200	44,000	38,075	5,925	55,000	35,400	19,600

The 2015 Irish Fest was partially rained out and attendance was 1,445 compared to 3,004 in 2014. The headliner closing bands were able to play on Friday and Saturday evening; bringing in enough money to break even on the event. The fest is held on Friday evening and Saturday. The majority of the fest is Irish music and dancing; but a change was made in the two later evening bands performing are more pop music/ local bands; this change has proven to have a positive impact on attendance.

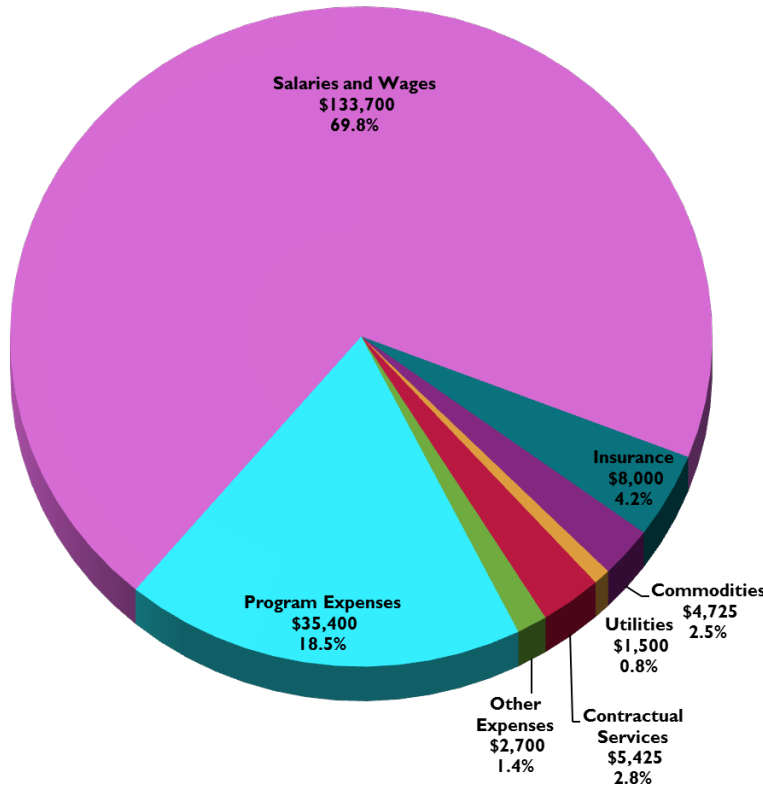
A continued concerted effort was made to advertise and brand the event as a fundraising effort for the Historical Museum. This effort will be continued in 2016, with a two-pronged approach to solicit local sponsors from a philanthropic perspective and advertise to attendees that all proceeds from this fest directly support programming at the Museum. For the second year; the Park District coordinated the purchase and service of the beverage sales (with the help of Frontier Days Festival volunteers); which continues to be a profitable change.

Everything Old is New Again!

Arlington Club Soda was brought back into production/ sale. Start-up costs included product, packaging and legal fees associated with trademarking the beverage. Initial sales have been brisk and a marketing program developed for the upcoming months.

Museum Fund

Expenses are budgeted at \$191,450, an increase of 3.9% from the 2015/16 projected. The following chart illustrates the relationship between expense categories for 2016/17.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Salaries and Wages	136,829	134,147	136,675	125,450	133,700
Insurance	2,668	5,458	6,825	7,256	8,000
Commodities	1,994	2,716	3,760	5,125	4,725
Utilities	1,855	1,697	1,900	2,250	1,500
Contractual Services	5,396	4,628	9,950	4,525	5,425
Other Expenses	1,965	996	2,700	1,650	2,700
Program Expenses	28,733	34,656	35,050	38,075	35,400
Capital	5,936	27,510	-	-	-
Total Expenditures	185,376	211,808	196,860	184,331	191,450

Salaries and Wages

Full-time wages consist of the Museum Administrator and a portion of the salary for the Superintendent of Special Facilities. Recreation support staff includes the following part-time staff program coordinator, school/scout coordinator, curator, heritage gallery attendants, and room rental/ facility attendant. Projected salaries are less than budgeted due to the resignation of the curator and the position open for several months.

Projects

The Village of Arlington Heights funds the capital projects for the Museum. Major repairs to the roof area over the Arlington Room were completed in 2015. The office spaces for all staff were re-organized and the Historical Library area was reconfigured with the Curator moved to this area. The Village coordinated all the painting and new carpeting was installed throughout the facility. The Park District purchased updated office furniture.

2014-2020 Comprehensive Plan

The Park District's Comprehensive Plan includes statements of goals, strategies and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that describe specific actions that will be undertaken for museum operations and programs in order to advance the overall goals of the Park District. (C= Complete, IP=In Progress, P=Postponed)

Museum Fund



Status Fiscal Year

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.

Create an action plan for Birthday Parties at the Museum and incorporate these in to the Museum's program offerings.	C	2015/16
Offer new School/Scout programs and prepare a plan of action to incorporate these in to the Museum's offerings.	C	2015/16
Evaluate the opportunity for new cooperative programs between the Park District and the Historical Society that would be a benefit to both and prepare a plan of action to incorporate these into the Museum's program offerings.	C	2016/17
Investigate additional cooperative programming, with other community groups, other museums, or other areas in the Park District and prepare a plan of action to incorporate these into the Museum's program offerings.	IP	2015/16

Teamwork

4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.

Design a training program for part-time museum staff.	P	2015/16
---	---	---------

Customer-Focused Service

5.1 Maintain effective interaction between Board and staff.

Implement an Annual Museum Open House to raise awareness with our internal customers.	P	2016/17
---	---	---------

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total operating budget	\$161,844	\$166,437	\$169,046	\$162,780	\$177,171	\$175,611	\$185,377	\$211,808	\$184,331	\$191,450
Total Participation Hours	21,199	13,499	18,268	20,102	17,918	18,012	14,199	15,426	15,000	15,750
Number of Programs	43	43	42	39	39	49	49	31	35	45
Number of Participants*	7,993	5,984	7,683	7,578	6,776	7,273	5,354	5,933	5,000	6,250
Room Rentals	80	79	80	79	89	84	84	78	75	75
Heritage Gallery Visits	2,174	2,480	2,084	1,934	2,301	2,003	1,716	1,538	1,000	1,500

* Irish Fest was rained out in July 2008, and lightning and rain impacted Friday's attendance in July 2009

PROGRAM SUMMARIES

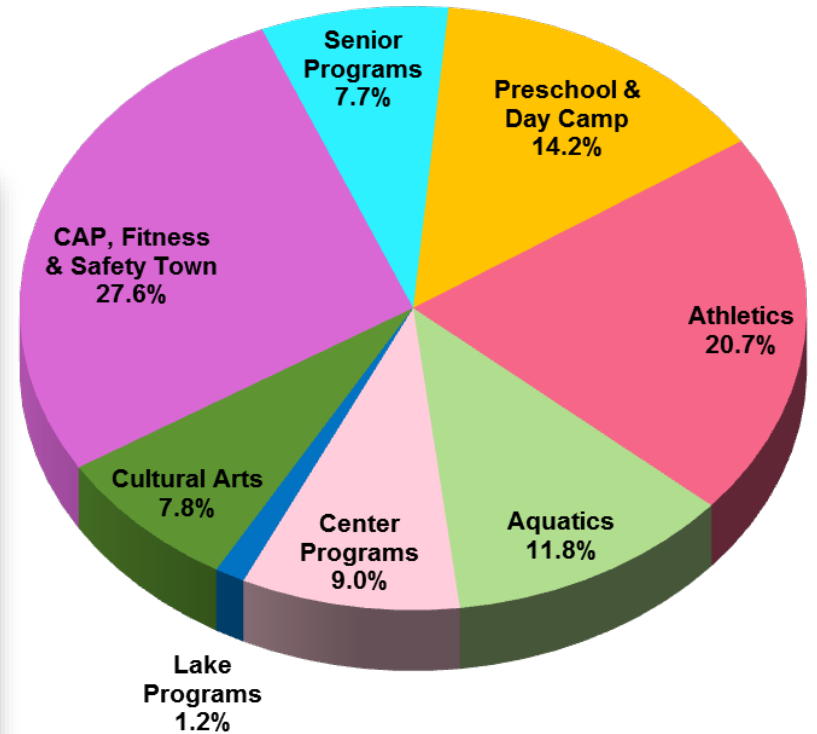
Program Revenue Summary

5 3 4 8 2 7

25

	Actual 13/14	Actual 14/15	Budget 15/16	Projected 15/16	Proposed 16/17
	4 58	4 7 3	4 5 57	4 34	4 8
	4 2 2	4 7 7 4	445 3	577	27 45
	45 5	45 3	5 45	445 45	455 8
	7 7	72	725 28	825 52	84 4 7
	3 25	77 2	23 5	7 2 5	2 385
	758 78	2	87 22	5 3 3	5 332
	57 42	775	5 3	534 325	53 7
	54 88	4 48	72 5	77 55	73 75
-	5 5 47	5 573 5	5 84 35	5 757 5	5 3 4 8

Recreation Program Revenues by Source



Recreation Program Revenue Last Ten Years



Cultural Arts



Description

Cultural Arts programs are held at the community centers, Administration Center Annex, and Hasbrook Park. The dance program rooms at Pioneer and the Administration Center Annex, include raised wooden floors, ballet barres, and mirrored walls. Hasbrook Park features dance and arts and crafts rooms. Pioneer Park Community Center includes a dance/fitness room with amenities similar to the Annex, and an art room. The majority of dance classes are offered in the Annex and at Pioneer with overflow programming at Hasbrook.

Cultural arts programming includes dance, drama, art, and music offerings for various age groups. Special events conducted on a year-round basis are offered for preschoolers, youths, adults, and families. Activities coordinated by the supervisor include outdoor summer concerts and several special events June through August, which are held in North School Park, along with periodic events at other parks.

Program Budget

The 2015/16 program net revenue for the Cultural Arts area was budgeted at \$249,424; projected net for 2015/16 is \$248,386 and proposed for 2016/17 is \$215,605. Program fees and charges pay for direct program costs in addition to the specified percentage per Park District policy.

Combined net revenue for preschool, youth, and adult dance for 2015/16 was budgeted at \$211,814. The dance projected net is \$222,100 with a 2016/17 proposed net of \$187,875. The proposed net is based on dance student participation remaining strong and maintaining budgeted costs. As of February 2016, dance enrollment is 966 (February 2015 – 970). The past several years have shown our ability to maintain this high participation level in dance. Staff attributes this to quality programs, continued popularity of the Jazz Hip/Hop and Ballet classes, and gaining students from other dance programs/studios. The dance instructors provide quality instruction that enhances our program.

	Budgeted 15/16			Projected 15/16			Proposed 16/17		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Preschool Arts & Crafts	\$ 28,969	16,335	12,634	24,700	15,000	9,700	24,750	15,175	9,575
Youth Arts & Crafts	20,371	13,495	6,876	9,775	6,575	3,200	12,000	8,200	3,800
Adult Arts & Crafts	9,146	5,910	3,236	3,700	2,100	1,600	7,000	4,450	2,550
Preschool Dance	118,292	58,025	60,267	109,000	53,325	55,675	94,475	53,850	40,625
Youth Dance	205,641	89,500	116,141	256,000	92,725	163,275	244,300	113,875	130,425
Adult Dance	67,176	31,770	35,406	25,500	22,350	3,150	34,850	18,025	16,825
Community Band	-	4,000	(4,000)	-	4,000	(4,000)	-	4,000	(4,000)
Drama/Theatre	3,780	1,656	2,124	6,409	1,898	4,511	6,530	2,000	4,530
Concerts	7,000	7,000	-	-	5,150	(5,150)	2,000	7,000	(5,000)
NSP Events	2,000	500	1,500	1,800	100	1,700	2,000	500	1,500
Arts Camp	33,196	17,956	15,240	33,050	18,325	14,725	33,775	19,000	14,775
Total	\$495,571	246,147	249,424	469,934	221,548	248,386	461,680	246,075	215,605

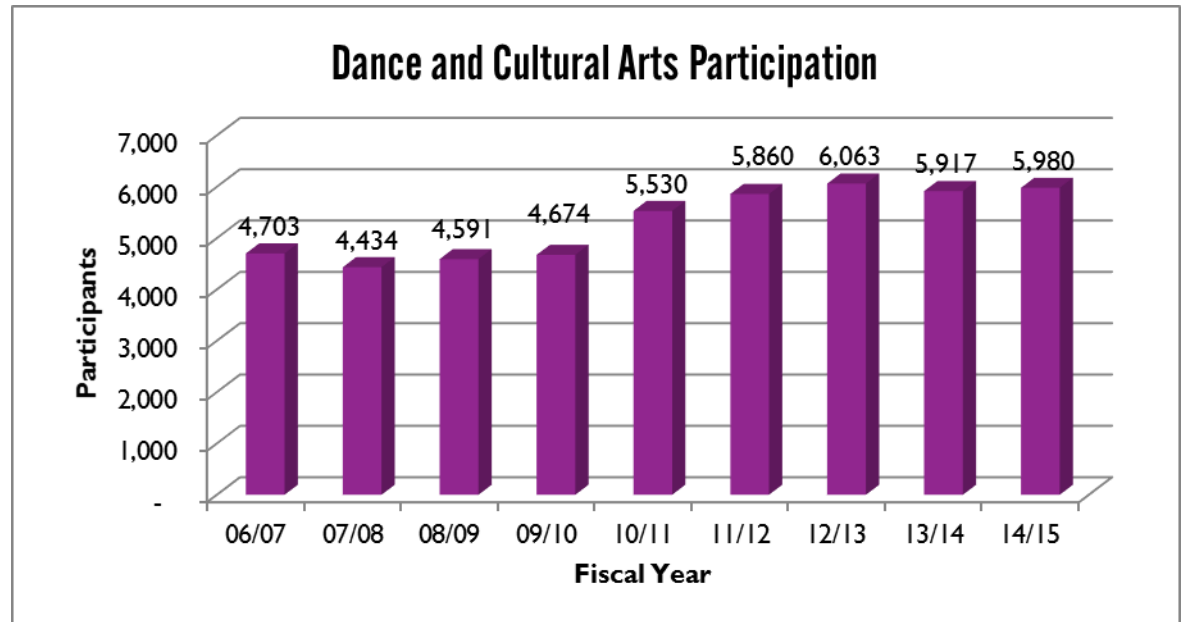
2015 Summer Concerts

Thirteen concerts were held at North School Park and Centennial Park in the summer of 2015. Concert attendance for 2015 was 2,745 compared to 2,640 participants in 2014, with inclement weather affecting the concert season. The 2015 schedule offered Wednesday Community Band concerts, a concert at Centennial Park, several military bands, and the Tuesday children’s lunchtime series, “Just Entertain Me” also held in North School Park.

Dance and Cultural Arts

Participation in the cultural area remains sound as illustrated by the graph identifying participation of 5,980 in 2014/15 compared to 5,917 in 2013/14. Participation includes Performing and Visual Arts and Arts Alive Camp numbers from the 2014/15 Annual Report. Preschool dance participation has decreased while youth dance has increased. New dance staff was hired to replace a retired dance instructor with a strong following.

Staff continues to work with the Marketing Department to further develop this area’s brand “The ARTS: Self-Expression Starts Here.” A new brand image has been designed for the entire arts program. Next year, all dance newsletters will be emailed with this new brand image.



The winter/spring 18-week session of dance concludes with the annual recital in May. A total of 969 students participated in the 2015 recital. The recital was held at Buffalo Grove and Hersey High Schools on Friday, Saturday, and Sunday with a total of 13 shows. The theme for 2015 recital was “Magic in Me” with over 4,900 in attendance.

The 2015 summer Arts Alive camp had 311 participants compared to 264 in 2014. The winter version of Arts Alive 2015 had 57 participants vs. 69 in 2014.

Cultural Arts



2014-2020 Comprehensive Plan

The Park District’s Comprehensive Plan includes statements of goals, strategies and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that describe specific actions that will be undertaken for cultural arts and special events programs in order to advance the overall goals of the Park District. (C= Complete, IP=In Progress, P=Postponed)

Recreational Opportunities and Facilities	Status	Fiscal Year
2.2 Provide quality recreational programs and services, which meet the needs of all age groups, and promote a healthy lifestyle in the community.		
Evaluate the dance companies to determine how and in what form they fit into the dance program’s future.	C	2014/15
Teamwork		
4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.		
Establish and implement a job timeline and duties for the cultural arts assistant position.	C	2014/15
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the district at a quality level.		
Establish a training list and plan for all cultural arts staff so they are equipped and up-to-date with safety skills needed for the District’s community centers and facilities.	C	2015/16
Customer-Focused Service		
5.3 Continue quality customer-focused service.		
Develop a marketing plan for the arts camp, including evaluations and a new brand for the program.	IP	2015/16
Develop a communication plan for North School Park Rentals including an updated flyer, manual, and calendar for the front office to help with customer inquiries.	P	2016/17

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total Operating Budget	\$217,921	\$214,498	\$230,187	\$218,215	\$249,402	\$248,974	\$266,270	\$248,386	\$250,259	\$215,065
Total Participation Hours	27,703	33,838	59,308	64,114	67,073	65,206	65,354	75,469	75,846	76,226
Visual Arts Participants	1,021	952	775	838	654	744	715	951	956	965
Arts Alive Camp	441	429	478	454	397	352	318	333	335	338
Performing Arts Participants	2,972	3,210	3,421	4,238	4,809	4,967	4,884	4,696	4,719	4,767
Special Events Participation	24,455	22,360	24,375	19,650	19,075	21,810	20,050	18,670	18,763	19,702

Children at Play (CAP), Fitness & Safety Town



Program Budget

2 5 52 75 47 745 2 7

Fitness

- 72

Budgeted 15/16			Projected 15/16			Proposed 16/17		
Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
8 5	22	2 528	4 5	48 2	3	2 8	5 2	3
5 5	42 758	3 753	72	55 5	5	5 35	47 455	7 8 5
88	8 77	3	8 425	325	8	325	7	25
3 8 44	74 44	334	437 75	42 2	4 5 775	482 75	3 35	45 25
445 3		353 2 2	577	5 225	52 75	27 45	47 7 5	47 745

2

Children at Play

2

5

25

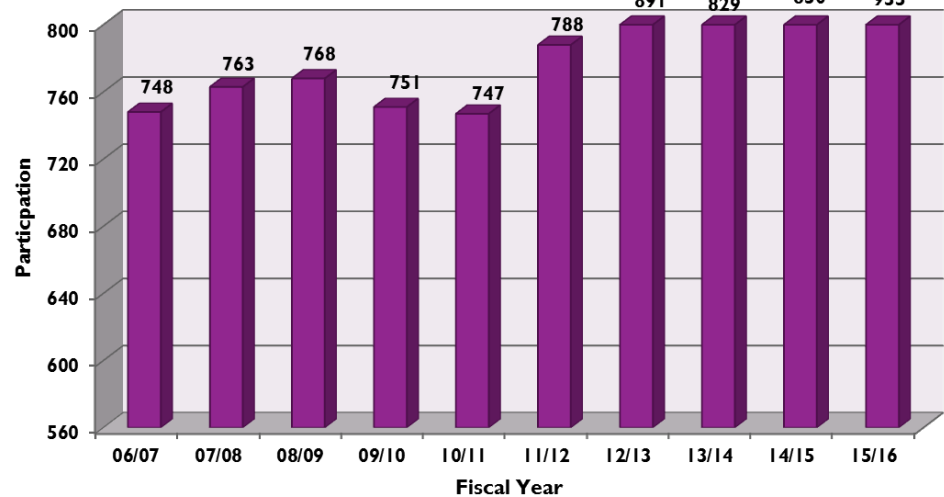
4-

33

5

35

CAP Enrollment Last 10 Years



Children at Play (CAP), Fitness & Safety Town



Safety Town

- - -

2014-2020 Comprehensive Plan

(C= Complete, IP=In Progress, P=Postponed)

Financial Resources & Assets

Status Fiscal Year

1.2 Administer the District finances in a sound and accountable fiscal manner.

2 4 5

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.

2 4 5

2 5

- 2

Performance Measures

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
	892,819	898,666	887,600	860,628	896,106	911,772	858,049	941,464	1,056,225	1,091,901
	346,403	344,252	339,230	340,866	362,343	568,976	645,375	742,110	693,743	697,211
	177	203	184	153	133	145	164	235	200	200
	865	916	1,064	880	972	742	1,115	1,644	1,380	1,314
	763	768	751	747	788	827	829	850	935	875

Senior Programs



Description

Senior Programs

883 2 7
2 5 23

Budgeted 15/16			Projected 15/16			Proposed 16/17		
Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
74 3	35 3	3	7 5	33	37 5	72	34 2	37 8
38 5	5	22	2 75	4 5	5 25	3 275	5 5	5 25
27 5	5 5	2 45	24	3 2	8	2 25	4 4	8 5
8	7	4 8		5 55	4 55	4 5	5 25	5 2
2	7		2	3 25	7 5	2 473	3 2	7 353
5	3 5	3	5	3 527	2 73	5 25	3 8	2 5
5	4 25	2 25	4	2 8	2	7 75	5	5
2 5	8 2	4 3	2 5	8	3	3 5		4 4
3	7 5	3 8 25	2 8		2 7	3		3 5
3 5	3 7 5	2	4 3	4 7	4	2 5	2 5	2 5
-	5	5	-	2 5	2 5	-	2	2
5	5 2 5	2 5	2	7 4	3	2	5 5	4 4 5
8 3	7 3 5	5	8 5			8 5	7 4	
2	-	2		-			-	
4	5		4 5	4 3	2	4 2	4	7 5
5 4 5	3 8 2 5	2 2 3 2 5	4 4 5 4 5	3 2 4 2 7	2 3	4 5 5 8	3 4 8 3 5	8 8 3

48 2 5 - 58 3 2 4 5

4 2 37

Senior Programs



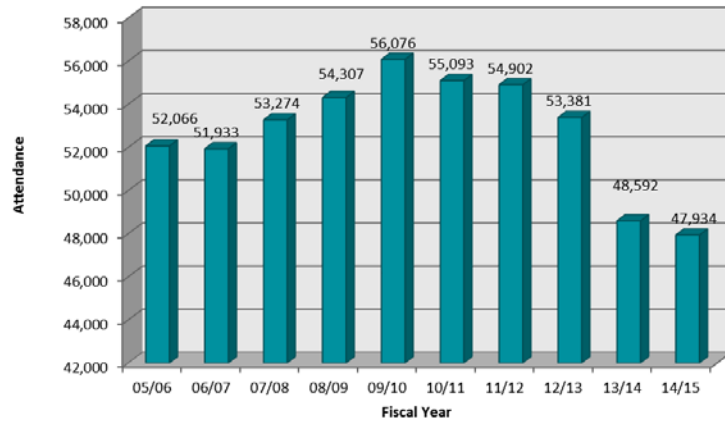
2 4 5 54

2 452

Program Participation

2 5

Senior Center Program Participation



4 2 7

5 -7
5

Senior Center Operations

- 2 5
2 7
3
5

	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Revenue					
	5 4	55	4	4 875	4
	45 5	45	5 5	445	454 8
	45	4 57	5 735	44 75	4 8
Expense					
	47 8	5 7	55	55 5	3 8
	57	8 22	8 3	8 4	8 4
	3 3	3 3	4 5	2	2 2
	5 4 3	5 8			
	43	2 84	3 5	3 5	5
	343 4	34 8 8	38 25	32 427	348 3 5
	4 582	4 2	4 485	4 4 477	433 2 5
Operating Totals					
	45	4 57	5 735	44 75	4 8
	4 582	4 2	4 485	4 4 477	433 2 5
	5 24	52 8 5	47 8 5	45 4 8	27 883

Senior Programs



2014-2020 Comprehensive Plan

(C= Complete, IP=In Progress, P=Postponed)

	Status	Fiscal Year
Financial Resources and Assets		
<i>1.1 Identify and pursue alternative funding to meet public demand.</i>		
		2 4 5
<i>1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.</i>		
		2 7
Recreational Opportunities and Facilities		
<i>2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.</i>		
		2 7
		2 7
<i>2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.</i>		
		5 -7
		2 4 5
		2 5

Senior Programs



Performance Measures

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total Operating Budget	\$376,024	\$412,353	\$413,320	\$406,582	\$444,448	\$406,582	\$412,906	\$469,485	\$404,477	\$433,215
Total Participation Hours	104,120	116,721	117,088	117,192	115,041	106,465	106,465	85,527	99,486	100,481
Number of Programs	2,554	2,565	2,640	2,649	2,649	2,435	2,432	2,404	2,424	2,448
Program Attendance	53,274	54,037	56,076	55,093	54,902	53,381	*48,592	47,934	49,969	50,469
Tours Offered	52	51	50	47	47	46	48	51	48	49
Tour Attendance	1,878	2,055	2,028	1,842	1,631	1,575	1,439	1,755	1,590	1,606
Arlington Athletic Club Members	223	228	209	227	208	206	211	198	205	207

*Frigid winter weather in 2013/14 impacted program attendance.

Preschool and Day Camp Programs



Description

Preschool programs are held at the five community centers and Olympic Indoor Swim Center on a year-round seasonal basis. General preschool programs are offered for children three months through five years of age. Many are designed as parent/tot experiences. Classes emphasize basic motor development, development of social and listening skills, music, rhythm, coordination, and/or sensory awareness. Both the Preschool/Day Camp and Cultural Arts supervisors program this area.

Park District camp programs for children in grades 1-5 include Sunny Meadows, Arlington Adventure, and Camp Arlington. With the exception of Camp Arlington, programs are offered on a seasonal basis at one of the five Park District community centers. Camp Arlington is held in conjunction with the School District 25 summer school program and is held at one of their schools. Extended care options are available before and after all of these programs. Camps are also offered, with extended care, over the winter and during spring school breaks. Kaleidoscope Camp is offered for children ages 3-6. This program meets 2-3 days per week for 2½-3 hours per day. There are no extended care options for this program.

Program Budget

Preschool/Day Camp program net revenue increases 3% from a 2015/16 projected year-end of \$429,060 to \$441,329 for the proposed 2016/17 budget. Preschool participation increased in 15/16 due to the addition of an afternoon class for 3-year-olds. Full day camp participation was extremely high for the summer of 2015. In addition, part day summer camp programs increased with the addition of Little Explorers camp. This one-week camp was a popular camp for preschool children. Program fees and charges pay for direct program costs, plus a specified percentage per Park District policy.

	Budgeted 15/16			Projected 15/16			Proposed 16/17		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Mini Gym	\$ 15,706	8,717	6,989	17,800	10,025	7,775	19,200	10,525	8,675
Preschool	199,449	135,976	63,473	214,700	143,750	70,950	220,300	145,050	75,250
Kaleidoscope Camp	86,273	47,033	39,240	68,727	29,569	39,158	70,102	30,468	39,634
General Preschool Programs	39,903	21,971	17,932	36,000	22,100	13,900	33,400	19,250	14,150
Day Camp	370,250	148,661	221,589	478,150	182,454	295,696	487,580	187,400	300,180
Camp Arlington	11,705	6,515	5,190	7,675	4,544	3,131	7,825	4,675	3,150
Outreach	2,000	4,901	(2,901)	2,000	3,550	(1,550)	2,000	1,800	200
Total	\$ 725,286	373,774	351,512	825,052	395,992	429,060	840,407	399,168	441,239

The Mini Gym category includes the following classes: Mini Gym, Mini Motor Midgets, and Kid Rock. General preschool programs include: Kindermusik, What's Cooking, Time Together, On My Way, All On My Own, Kid's Club, and Adult and Tot Time Out,

Preschool and Day Camp Programs

Preschool

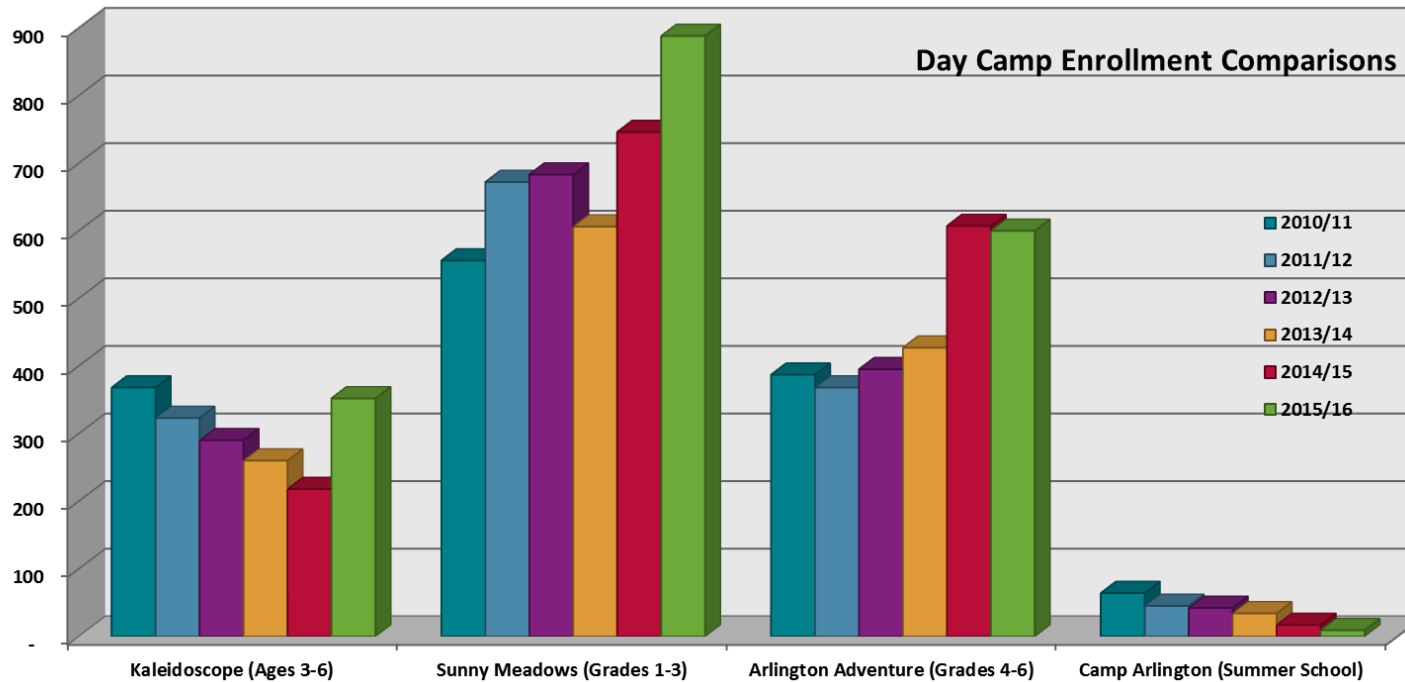
This preschool program provides a 2-day per week program for 3-year-olds, as well as a 3-day per week program for 4-year-olds. The fees for Preschool increased 2%. This increase is necessary to cover rising direct and indirect program costs. Cost is \$7.05 per hour for the four-year-olds' program; and \$8.28 per hour for the three-year-olds' program.

Day Camp

Full day camp participation in 2015 increased by 313 participants. There were 1,488 participants in 2015 compared to 1,175 participants in 2014. The day camp fees for 2015/16 increased 2% for the main camp. This increase makes the hourly fee \$5.08 for Sunny Meadows/Arlington Adventure.

Part day camp, which includes Kaleidoscope Camp and Little Explorers Camp, had participation increased 3% with 352 participants in 2015, compared to 341 in 2014. This camp's fees increased to \$5.08/hour.

For 2015/16 overall, projected net in the Preschool/Day Camp area shows an increase of 22% over budget. Factors that contributed to the increase were an increase in day camp enrollment and preschool enrollment. Staff has increased preschool marketing with greater visibility at large special events such as Picnic in the Park, Trunk or Treat, and Polar Express.



Preschool and Day Camp Programs



Outreach

The Recreation Outreach program for at-risk youth was offered at Linden Place Apartments (three days per week). This camp is a loosely-structured, drop-in recreation program offered to children ages 5-14 that are potentially exposed to at-risk environments. The program is offered on a no-fee basis and is designed to introduce lifelong recreational activities that enhance the quality of life, build greater self-esteem, and provide positive recreational choices promoting many of the 40 developmental assets. For 2016/17, the Outreach program will use one of the leased buses to transport children from Linden Apartments to Heritage Park. Children enrolled in the Outreach program will be merged into Sunny Meadows and Arlington Adventure Day Camps at Heritage Park. The Arlington Heights Park Foundation supports the annual Summer Outreach Program with a yearly financial contribution that is used for field trips and to offset staffing expenses.

2014-2020 Comprehensive Plan

The Park District's Comprehensive Plan includes statements of goals, strategies and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that describe specific actions that will be undertaken for preschool and day camp programs in order to advance the overall goals of the Park District. (C= Complete, IP=In Progress, P=Postponed)

	Status	Fiscal Year
Recreational Opportunities and Facilities		
2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.		
Investigate offering additional à la carte options for participants in the day camp programs.	C	2015/16
Leadership		
3.1 Encourage staff to be actively involved in community and professional organizations.	C	
Get involved in a community or professional organization.		2014/15
3.2 Seek out partnerships with other recreation providers within our region.		
Approach local businesses to participate in day camp or preschool programming by giving demonstrations, lectures or donating products.	IP	2016/17

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total Operating Budget	\$440,596	\$396,980	\$370,814	\$390,868	\$379,324	\$357,780	\$352,390	\$352,390	\$395,992	\$399,168
Preschool Participants	160	142	140	142	139	133	128	128	136	137
Day Camp Participants	1,542	1,284	1,375	1,408	1,412	1,327	1,588	1,588	1,849	1,849
General Preschool/Infant Participants	2,248	2,067	897	1,085	923	913	913	977	979	886

Description

Athletic programs include coordination of men’s, women’s, and co-ed softball leagues comprised of over 200 teams; youth house league soccer consisting of approximately 2,300 kindergarten through eighth graders in five divisions playing two seasons per year and travel team soccer with over 300 players on 26 teams Travel program has 24 Academy teams and 2 Volunteer teams, ages 7-18. Summer Tee Ball and Rookie Ball offer 36 classes at three community centers and Hersey High School. Numerous co-ed adult volleyball; and men's and youth basketball leagues are also offered.

Other athletic programming includes junior high and high school volleyball, high school baseball, summer sports camps, and special events. Athletic supervisors work with the Arlington Heights Youth Athletic Association to provide boys’ baseball, girls’ softball, and youth football.

Program Budget

Athletic program net revenue will increase slightly from a 2015/16 projected year-end of \$400,164 to \$427,310 for the proposed 2016/17 budget.

Evening Tee Ball programs at Hersey High School are growing. Over 550 youth participated in 3 levels of tee ball.

Volleyball programs continue to expand with revenues expected to surpass \$100,000. During 2015/16, 600 junior high players and 20 high school teams played volleyball and participated in skills clinics.

House and Travel Soccer leagues continue to be strong with over 2,300 players in the 2015/16 season. There are 15 coaches and trainers on AHPD staff that work with travel teams. In 2015/16 there were 26 total travel soccer teams, and 100 house soccer teams per season.

	Budgeted 15/16			Projected 15/16			Proposed 16/17		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
High School Baseball	\$ 16,500	10,000	6,500	12,000	18,400	(6,400)	15,600	18,600	(3,000)
Lacrosse	16,000	12,000	4,000	30,500	15,360	15,140	23,000	15,500	7,500
Pre-K Soccer	32,000	23,000	9,000	35,000	28,000	7,000	40,000	32,000	8,000
Youth Soccer	170,000	79,300	90,700	195,000	69,500	125,500	177,000	64,675	112,325
Traveling Soccer	377,650	370,033	7,617	320,000	339,800	(19,800)	350,000	343,400	6,600
Soccer Camps	32,000	14,000	18,000	31,125	25,775	5,350	35,000	30,000	5,000
Tee Ball	40,000	22,000	18,000	36,725	24,900	11,825	37,000	25,500	11,500
Co-Rec Volleyball	45,500	26,500	19,000	46,000	28,000	18,000	46,000	28,500	17,500
Youth Volleyball	54,000	23,000	31,000	56,000	23,000	33,000	58,000	25,900	32,100
Gymnasium Drop-In	2,000	1,000	1,000	2,250	1,200	1,050	2,500	1,200	1,300
Ice Hockey	-	-	-	-	200	(200)	-	200	(200)
Hoops & Headers	34,750	24,400	10,350	31,450	22,000	9,450	32,000	24,500	7,500
Athletic Field Rentals	97,000	20,000	77,000	74,075	20,000	54,075	77,200	18,600	58,600
Boys' Basketball	79,200	30,000	49,200	69,300	31,375	37,925	70,550	31,800	38,750
Girls' Basketball	30,100	14,200	15,900	41,200	16,475	24,725	41,650	17,100	24,550
Men's Basketball	36,600	26,360	10,240	35,300	27,500	7,800	38,450	28,500	9,950
Men's Football	5,600	4,950	650	-	270	(270)	-	-	-
Women's Softball	12,670	6,600	6,070	10,810	6,525	4,285	11,450	6,625	4,825
Men's 12" Softball	111,900	59,400	52,500	112,775	67,875	44,900	124,000	68,525	55,475
Men's 16" Softball	28,120	10,095	18,025	21,785	8,050	13,735	24,985	8,950	16,035
Dog Park	15,000	-	15,000	15,000	1,926	13,074	15,000	2,000	13,000
	\$ 1,236,590	776,838	459,752	1,176,295	776,131	400,164	1,219,385	792,075	427,310

Melas Park

Activities at Melas Park are estimated to generate \$255,185 in revenue and project a net profit of \$77,163. Over 200 softball teams participated in activities at this site. District games are played Sunday – Friday. Weekend field rentals continue to be in high demand.

	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Revenue					
Softball	\$ 210,489	\$ 148,780	\$ 152,690	\$ 145,370	\$ 155,635
Gross Profit - Snack Bar	30,961	29,713	27,000	15,000	17,550
Field Rental Fees	33,393	74,989	65,000	65,000	67,000
Dog Park	-	15,210	15,000	15,000	15,000
Total Revenues	\$ 274,843	\$ 268,692	\$ 259,690	\$ 240,370	\$ 255,185
Expense					
Salaries and Wages	91,076	45,461	43,330	41,350	44,965
Commodities	6,647	548	1,506	500	5,750
Utilities	61,100	34,970	40,998	35,425	36,725
Contractual Services	2,281	2,873	3,330	3,425	3,494
Maintenance & Repair	2,715	2,229	2,115	2,625	4,063
Program Expenses	128,573	80,024	76,095	82,876	83,025
Total Operating Expenses	\$ 292,392	166,106	167,374	166,201	178,022
Gross Surplus/Deficit	\$ (17,549)	102,587	92,316	74,169	77,163

2014-2020 Comprehensive Plan

The Park District’s Comprehensive Plan includes statements of goals, strategies, and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that describe specific actions that will be undertaken for athletic programs in order to advance the overall goals of the Park District. (C= Complete, IP=In Progress, P=Postponed)

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.

	Status	Fiscal Year
Increase number of teams in adult volleyball to consistently have over 40 teams per season.	IP	2015/16
Recruit volunteer assistant coaches for travel teams along with managers for each team. Coaches will be recruited from the house program.	IP	2017/18

Status Fiscal Year

Recreational Opportunities and Facilities

2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.

Create a District-wide athletic field rental guide/pamphlet.	R	2015/16
Implement color change for AHPD Soccer program (ACES).	C	2016/17
Create brochures/marketing material to help promote programs and increase participation in all adult basketball, football, softball programs with a targeted increase of 10 football teams, 4 basketball teams per session, and 6 softball teams in each session (spring, summer, fall).	IP	2016/17

Leadership

3.3 Enhance the District's image through effective and proactive public relations.

Create a youth basketball coaches manual/season production schedule.	IP	2014/15
--	----	---------

Teamwork

4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.

Require all soccer referees to become certified referees within the first 12 months of hiring and reset the pay scale to align raise in pay tied to an employee's number of years of service.	IP	2015/16
---	----	---------

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total Operating Budget	\$625,342	\$656,302	\$696,159	\$675,271	\$712,483	\$1,042,985	\$1,117,562	\$817,518	\$776,131	\$792,075
Total Participation Hours	313,632	293,516	316,637	285,892	303,262	290,437	239,763	148,242	245,426	246,653
Youth Sports Participation	10,031	9,850	9,632	9,561	8,396	7,622	7,270	7,574	7,716	7,754
Adult Sports Participation	7,408	8,369	8,057	8,028	5,929	5,717	5,388	4,484	5,380	5,406
Total Participation	17,439	18,219	17,689	17,589	14,325	13,339	12,658	12,058	13,095	13,160

Aquatics



Description

The Park District features five outdoor pool complexes at Camelot, Frontier, Heritage, Pioneer, and Recreation Park and an indoor facility, Olympic Indoor Swim Center. The Park District is dedicated to swimming and, therefore, committed to a long-term extensive pool rehabilitation program. Recreation Pool was remodeled beginning in August 1987 and reopened in June 1988. Pioneer Pool was demolished in August 1998, rebuilt and reopened in June 1999. Camelot, Frontier, and Heritage Pools were demolished in August 2001, rebuilt and reopened in June 2002. During the 2006/07 fall/winter season the pool concrete deck at Recreation was totally replaced after new drainage had been installed. The five outdoor pool complexes are open during the summer (Memorial Day – Labor Day). Olympic Indoor Swim Center was renovated in 2004. The renovation included the addition of an indoor family activity pool, family locker rooms, and deepening of the existing lap pool. The facility provides a year-round comprehensive swim program for all ages, along with public swim times.

Program Budget

The Aquatics program features a comprehensive swim lesson program for infants (six months) through adults. There are novice swim teams that compete at the local park level and a competitive swim team (the Arlington Muskies), which competes on a year-round basis. The variety of programs include lifeguarding courses that train teens to fill lifeguard jobs, water exercise programs, arthritis classes, programs for older adult swimmers, and disabled swimmers. The Park District annually employs over 300 local high school and college students as aquatics staff.

Aquatic program revenue for 2016/17 is proposed at \$698,332 vs. projected year-end revenue for 2015/16 of \$651,393. Swimming lessons continue to be a strong program area. Fee increases for 2016/17 averaged \$1. These increases cover rising instructor costs.

The summer lesson program is consistent with as many classes offered at the outdoor pools as the schedule will allow. Balancing the needs of the lesson participants against the amount of open swim offered to the public is always a challenge.

School District 214 rented pool time at Olympic during the 2015/2016 school year for the Hersey High School boys' and girls' swim and water polo teams.

Competitive swimming continues to flourish in Arlington Heights. The Interpark swim team which features seven swim teams (one team at Camelot, Frontier, Pioneer, Heritage, and Olympic Pools, and two teams at Recreation) had 410 swimmers. The Muskie Swim Team had 189 swimmers in the summer. The two programs combined had 599 swimmers which was a decrease from 2014/15 (658 swimmers). The fall/winter enrollment is 222 swimmers – a 3% increase (7 swimmers) from 2014/15. Staff continued a new pre-registration program that allowed the program to focus more on quality versus quantity. There were no fee increases for the 2015/16 year. The other fall/winter team formed in 2008/09, the Arlington Otters, held steady with 74 swimmers compared to 76 the prior year. This team is for the novice swimmer – much like Interpark.

	Budgeted 15/16			Projected 15/16			Proposed 16/17		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Swimming Lessons	372,633	190,737	181,896	343,050	175,750	167,300	377,650	195,600	182,050
Alligator Swim Team	7,500	2,700	4,800	12,675	2,695	9,980	7,500	2,700	4,800
Aqua Fitness	50,682	29,000	21,682	50,300	28,800	21,500	50,625	29,600	21,025
Muskie Swim Team	115,698	57,600	58,098	121,700	61,150	60,550	123,800	59,200	64,600
Otter Swim Team	11,600	7,005	4,595	10,500	6,975	3,525	11,675	7,025	4,650
Inter Park Swim	74,675	44,680	29,995	61,936	45,279	16,657	67,425	41,804	25,621
Water Polo	5,857	4,214	1,643	7,657	3,250	4,407	7,657	4,700	2,957
Other Swim Programs	17,552	4,875	12,677	13,650	2,900	10,750	17,550	4,875	12,675
Birthday Parties	30,925	18,730	12,195	29,925	18,850	11,075	31,450	19,650	11,800
Total	687,122	359,541	327,581	651,393	345,649	305,744	695,332	365,154	330,178

Aquatics



Swimming Pool Operations

2015 was the longest possible summer with an early Memorial Day and a late Labor Day. Temperatures during summer 2015 were unseasonably cool and wet in June. July & August were warmer and drier. June 2015 was ranked as the 9th wettest and the cloudiest June on record. Rain totals for June, July, and August measured 12.13” for that period. The whole summer of 2015 had eight 90-degree days, compared to five in 2014. Daily admissions, as well as, pool pass sales increased 14.8% compared to Summer 2014.

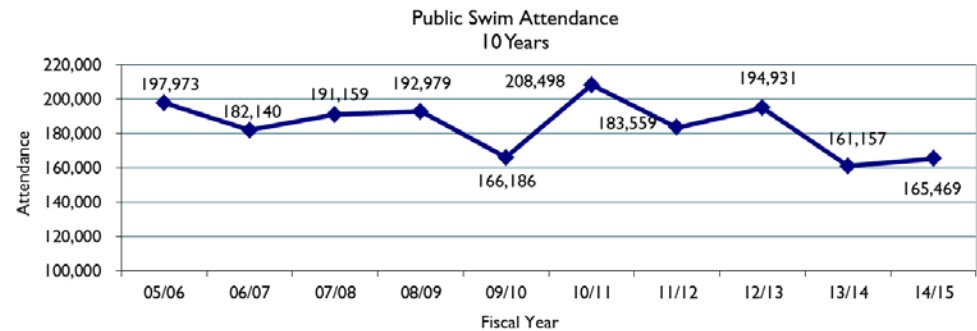
Pool Pass and Admissions

Pool Pass sales began in March 2015 in an attempt to make sales less dependent on the weather. Pass holders could save up to \$25 in March & April. The campaign resulted in 2,646 passes sold. Sales began in March 2015.

When developing the 2015/16 aquatic budget the assumption was that weather would be as seasonable as it was in 2014/15. Proposed revenue on daily admissions is based on a 5-year average. Pool Pass fees and daily admission fees were increased for 2015/16. Admissions were increased minimally and passes increased \$5.

Pool Lifeguards

Lifeguarding expenses for 2016/17 are based on the actual pool schedule at the swimming pools and are calculated at \$563,000. This is a \$4,100 decrease in expenses over the 2015/16 projected actual. The shortened summer season is the reason for the decrease. Competitive wages and schedule flexibility are two reasons that lifeguards like to work at the Park District.



	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Daily Admissions	\$ 180,960	181,168	184,879	201,825	191,900
Annual Swim Pass-N.R. Family	19,488	13,366	16,259	17,100	17,475
Annual Swim Pass-N.R. Individual	10,569	8,729	8,576	7,900	8,050
Annual Swim Pass-Family	516,098	310,679	379,537	378,750	396,525
Annual Swim Pass-Individual	46,164	33,147	37,770	36,825	38,475
Annual Swim Pass-Babysitter	5,300	4,475	5,056	4,700	4,800
Public Swim Coupon Books	3,428	2,136	2,796	2,775	2,600
Pool Rentals	90,895	97,265	86,000	86,000	20,000
Total Pool Admissions	\$ 872,902	650,965	720,873	735,875	679,825

2014-2020 Comprehensive Plan

The Park District's Comprehensive Plan includes statements of goals, strategies and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that describe specific actions that will be undertaken for swimming pool operations and aquatic programs in order to advance the overall goals of the Park District. (C= Complete, IP=In Progress, P=Postponed)

	Status	Fiscal Year
Recreational Opportunities and Facilities		
2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.		
Investigate possibility of a 4-tiered swim team program that ties in to the Arlington Muskie Swim Team loyalty program. This may include time trial tryouts.	C	2015/16
2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.		
Create and develop a Pool Birthday Party marketing plan to enhance patron awareness of offerings and increase revenue for parties.	C	2015/16
Develop and implement an Aquatic marketing plan that encompasses all the different facets of Aquatics.	IP	2015/16
Leadership		
3.2 Seek out partnerships with other recreation providers within our region.		
Develop a joint swim safety program with SD25 and the YMCA that will teach non-swimmers how to be safe in and around the water.	C	2014/15
Teamwork		
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.		
Develop a new staff evaluation for all Aquatic part-time-staff.	IP	2016/17
Research and develop a coaching staff curriculum program for all swim team staff.	IP	2015/16
Customer-Focused Customer Service		
5.3 Continue quality customer-focused service.		
Review selling pool passes earlier than May with a special sale.	C	2014/15
Research and develop a plan to create more of a "resort" experience for guests at our Aquatic facilities.	IP	2015/16

Aquatics



Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total Operating Budget	\$1,145,138	\$1,129,968	\$1,231,773	\$1,012,538	\$1,030,829	\$1,101,380	\$995,060	\$1,122,759	\$1,176,166	\$1,189,979
Average Cost per Hour to Operate a Pool	\$238	\$252	\$220	\$160	\$158	\$179	\$165	\$165	\$170	\$183
Cost per Capita to Operate and Maintain Pools	\$15	\$15	\$16	\$13	\$14	\$15	\$13	\$13	\$14	\$15
Number of Pools	6	6	6	6	6	6	6	6	6	6
Pool Pass Sales	3,658	3,454	3,202	3,202	3,025	2,932	2,341	2,665	2,646	2,672
Public Swim Attendance	191,159	192,979	166,186	208,498	183,559	189,066	166,528	162,469	172,688	174,415
Total Participation Hours - Public Swim	384,558	415,058	332,372	416,996	367,118	378,132	322,314	330,938	345,376	348,830
Number of Classes Offered	496	542	669	693	702	731	685	619	678	685
Program Registrations	8,154	7,568	7,600	7,865	8,104	7,842	6,860	6,322	7,008	7,078
Total Participation Hours - Aquatic Programs	85,420	85,739	85,484	89,137	94,324	96,366	91,385	77,928	88,560	89,445

Center Programs



Description

The Park District operates five community centers at Camelot, Frontier, Heritage, Pioneer, and Recreation Parks. Large District-wide programs, supervised by one of the recreation supervisors include gymnastics, karate, garden plots, and contractual athletic camps/clinics. The supervisors also run general programs, special events, and one-day workshops. One-day workshops include seasonal activities, crafts, and sport programs. Programs such as the Bulls basketball programs, Floor Hockey, Mini Soccer, Cooking, and Babysitting are popular. Contractual programs in this category include Irish Step, All Star Sports, Sportsters, Skyhawks, and Karate. Most contractual programs operate on a revenue split with the sponsoring organization. A 70/30% arrangement is typical for these programs.

Program Budget

The net program revenue for the proposed 2016/17 budget is \$141,416. In 2015/16 Center's took on contractual athletic camps which made a significant impact on revenue. Centers lost one day of school day off-events and school year day camps. This loss affected the net for Special Events and Center Special Events. Staff offers several large free one-day events such as National Night Out, Picnic in the Park, and Movies in the Park.

	Budgeted 15/16			Projected 15/16			Proposed 16/17		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Center Programs	\$ 82,023	53,339	28,684	80,650	54,775	25,875	80,816	58,925	21,891
Athletic Camps	51,760	36,312	15,448	110,000	75,000	35,000	110,000	75,000	35,000
Sports	62,720	43,900	18,820	-	-	-	-	-	-
Gymnastics	178,000	124,000	54,000	178,200	124,750	53,450	178,200	124,750	53,450
Karate	94,000	66,000	28,000	130,000	91,000	39,000	130,000	91,000	39,000
Garden Plots	7,761	576	7,185	8,750	575	8,175	7,800	600	7,200
Special Events	11,875	14,350	(2,475)	11,450	21,975	(10,525)	8,700	22,500	(13,800)
Center Special Events	22,500	10,900	11,600	15,275	16,600	(1,325)	15,275	16,600	(1,325)
Total	\$ 510,639	349,377	161,262	534,325	384,675	149,650	530,791	389,375	141,416

2014-2020 Comprehensive Plan

The Park District's Comprehensive Plan includes statements of goals, strategies and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that describe specific actions that will be undertaken for community center programs in order to advance the overall goals of the Park District. (C= Complete, IP=In Progress, P=Postponed)

Status Fiscal Year

Financial Resources and Assets

1.3 Provide a safe environment for District visitors and personnel.

- Develop an extended safety plan for Recreation Park to be included in the District-wide safety plan. C 2014/15
- Develop and implement a detailed facility cleaning checklist to adhere to the appropriate seasons throughout the year. IP 2016/17

Recreational Opportunities and Facilities

2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.

- Plan a new December special event to bring in at least 50 attendees in the first year. C 2014/15
- Re-evaluate the gymnastics registration process in conjunction with the Rolling Meadows Park District. C 2014/15

Center Programs



Status Fiscal Year

Recreational Opportunities and Facilities (continued)

2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.

Implement one-day skills challenge events in different sporting and age categories to be held at Frontier Park.	IP	2015/16
Increase community center program net profit by 20% over the next 3 fiscal years.	IP	2016/17
Market and expand the community gardens program with the re-opening of Frontier Gardens.	C	2016/17

Leadership

3.1 Encourage staff to be actively involved in community and professional organizations..

Become more involved with IPRA sections & committees and other external organizations.	C	2014/15
--	---	---------

Teamwork

4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.

Analyze registrar position(s) at Pioneer Park to best meet the needs of the District, supervisors, and operations at Pioneer Park.	C	2015/16
--	---	---------

Customer-Focused Customer Service

5.3 Continue quality customer-focused service.

Evaluate and plan an additional "Santa" special event to help offset the overwhelming demand for Polar Express.	C	2014/15
Increase the number of community center birthday parties by 25% over the next two years.	C	2015/16

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total Program Budget	\$440,424	\$431,147	\$461,713	\$438,517	\$429,867	\$438,741	\$389,854	\$416,366	\$385,347	\$389,375
Total Participation Hours	53,408	55,959	59,013	59,046	54,836	59,895	91,385	92,059	95,600	95,600
Community Center Attendance	162,387	179,113	175,234	168,952	166,752	181,780	160,383	178,205	172,917	174,646
Classes	127,916	137,300	133,126	128,022	126,579	137,154	124,777	119,592	129,507	130,802
Drop-In	16,562	24,003	22,836	23,064	22,273	22,675	18,133	37,137	24,303	24,546
Clubs	6,866	10,181	9,202	8,600	10,024	13,231	6,885	14,764	10,412	10,517
Rentals	11,043	7,629	10,070	9,266	7,876	8,720	10,588	6,712	8,694	8,781

Lake Arlington



Description

The Lake Arlington boathouse opened to the public in August of 1995. Lake Arlington features a two-mile bike and walking path, boat dock, nature/conservation area, picnic areas, accessible playground, observation deck and snack bar operation. Paddleboat and sailboat rentals are also available on a seasonal basis. Programs and/or camps for youths and adults are offered in sailing, climbing, canoeing and fishing.

Program Budget

Net program revenue for the proposed 2016/17 budget is \$39,925. Youth sailing has become a popular sport. Sailing Camp provides sailors with five hours of sailing, including free sail time to practice their skills. When on land, the sailors have at least two hours of land instruction, including sailing terminology, and safety. Other activities include games, movies, and crafts.

	Budgeted 15/16			Projected 15/16			Proposed 16/17		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Sailing	\$ 1,500	750	750	950	975	(25)	1,500	750	750
Boat Rentals	19,500	-	19,500	18,750	-	18,750	19,125	-	19,125
Boat Storage	5,000	-	5,000	3,925	-	3,925	4,500	-	4,500
Boat Stickers	250	-	250	250	-	250	250	-	250
Launching Fees	250	-	250	306	-	306	300	-	300
Youth Sailing	30,000	23,100	6,900	30,300	24,475	5,825	31,500	23,500	8,000
Other Lake Programs	16,000	8,200	7,800	23,075	9,700	13,375	16,000	9,000	7,000
Total	\$ 72,500	32,050	40,450	77,556	35,150	42,406	73,175	33,250	39,925

Lake Arlington Operation Budget

This budget includes paddleboat, kayak, and sailboat rentals, boat storage, and recreation programs. New in 2015/16 were paddle board rentals. The Lake hosted the National Dragon Boat Championships. Over 2,500 attended and enjoyed the two day fest. This past year the Lake also received a make-over in both landscaping and facility signage. Expenses are budgeted in line with the guidelines and provide for maintenance of the park and extended operating hours for public washrooms.

	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17
Revenue					
Program Revenues	\$ 75,802	64,481	72,500	77,556	73,175
Snack Bar Gross Profit	3,744	6,379	8,000	10,750	9,500
Total Revenues	79,546	70,860	80,500	88,306	82,675
Expense					
Salaries and Wages	43,440	42,177	44,000	43,500	43,500
Commodities	7,875	8,227	9,100	8,500	9,100
Utilities	11,123	10,929	11,485	12,700	12,285
Contractual Services	1,642	1,724	1,600	1,775	1,811
Maintenance & Repairs	2,236	1,559	2,261	1,300	2,326
Program Expenses	35,964	30,152	32,050	35,150	33,250
Total Expense	102,280	94,768	100,496	102,925	102,272
Gross Surplus/Deficit	\$ (22,734)	(23,908)	(19,996)	(14,619)	(19,597)

2014-2020 Comprehensive Plan

The Park District’s Comprehensive Plan includes statements of goals, strategies and action steps, which provide the framework for planning recommendations, policies, and future projects and actions. Listed below are the action steps that describe specific actions that will be undertaken for Lake Arlington operations and programs in order to advance the overall goals of the Park District. (C= Complete, IP=In Progress, P=Postponed)

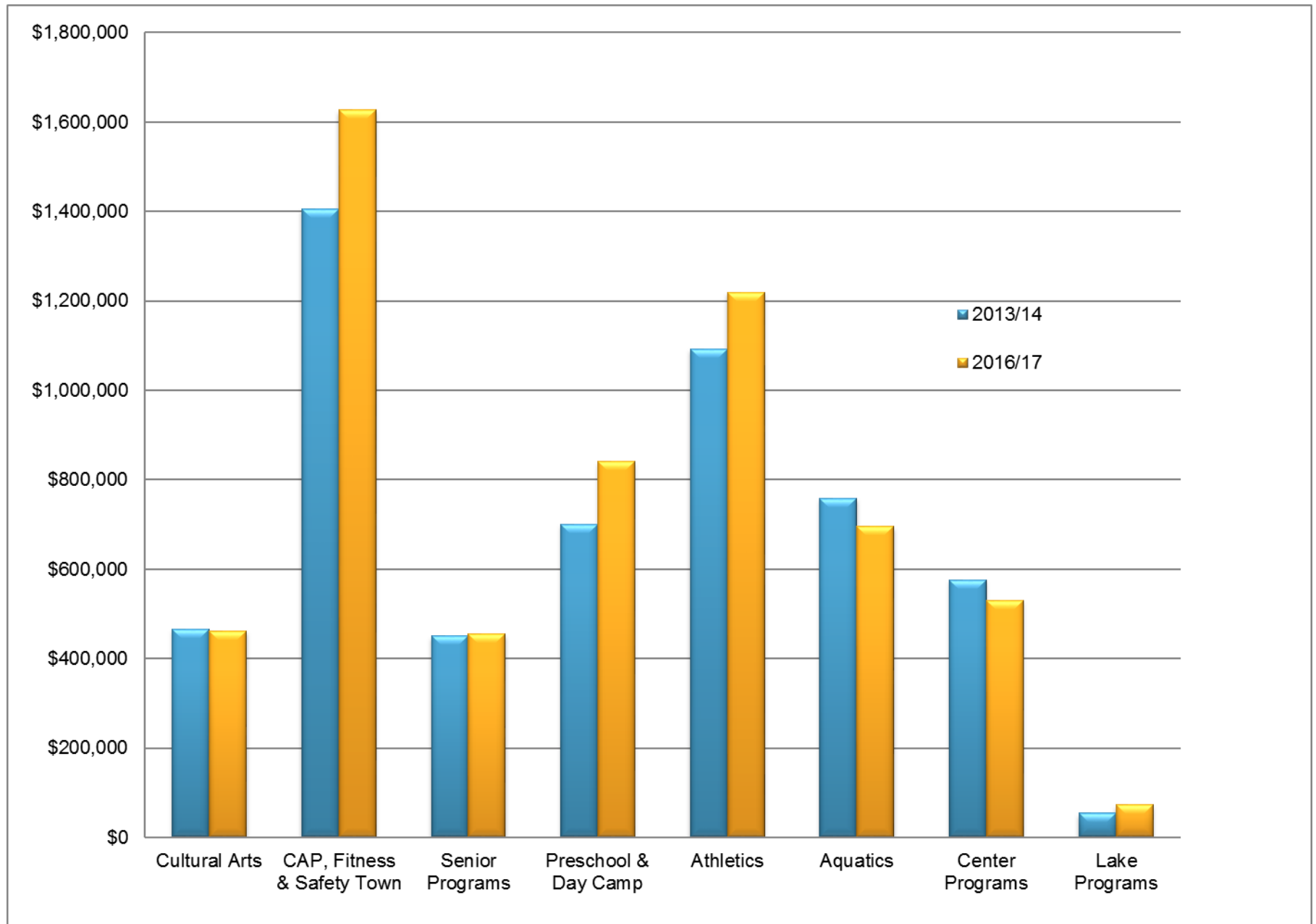
	Status	Fiscal Year
Recreational Opportunities and Facilities		
2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.		
Increase Lake Arlington program revenue by 10% each year.	IP	2016/17
Increase concession net profit at Lake Arlington by 20%.	C	2015/16
Stewardship		
6.3 Develop standards for planning and construction of new facilities.		
Develop strategic site plan for Lake Arlington.	C	2014/15

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Proposed 2016/17
Total Operating Budget	\$104,709	\$111,825	\$109,107	\$121,699	\$111,500	\$112,833	\$102,280	\$94,768	\$102,925	\$102,272
Number of Programs	31	31	31	31	49	49	42	37	47	42
Number of Participants	404	410	418	420	324	410	385	404	254	300

Program Revenue Comparison by Category



Program Analysis



Programs	Budgeted 15/16			Projected 15/16			Proposed 16/17			
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	
300	Preschool Arts & Crafts	28,969	16,335	12,634	24,700	15,000	9,700	24,750	15,175	9,575
325	Youth Arts & Crafts	20,371	13,495	6,876	9,775	6,575	3,200	12,000	8,200	3,800
350	Adult Arts & Crafts	9,146	5,910	3,236	3,700	2,100	1,600	7,000	4,450	2,550
700	Preschool Dance	118,292	58,025	60,267	109,000	53,325	55,675	94,475	53,850	40,625
725	Youth Dance	205,641	89,500	116,141	256,000	92,725	163,275	244,300	113,875	130,425
750	Adult Dance	67,176	31,770	35,406	25,500	22,350	3,150	34,850	18,025	16,825
775	Community Band	-	4,000	(4,000)	-	4,000	(4,000)	-	4,000	(4,000)
776	Drama/Theatre	3,780	1,656	2,124	6,409	1,898	4,511	6,530	2,000	4,530
785	Concerts	7,000	7,000	-	-	5,150	(5,150)	2,000	7,000	(5,000)
786	NSP Events	2,000	500	1,500	1,800	100	1,700	2,000	500	1,500
920	Arts Camp	33,196	17,956	15,240	33,050	18,325	14,725	33,775	19,000	14,775
	Total Cultural Arts	495,571	246,147	249,424	469,934	221,548	248,386	461,680	246,075	215,605
485	Fitness	68,650	66,122	2,528	49,500	48,200	1,300	62,800	59,200	3,600
560	General Fitness	56,511	42,758	13,753	72,000	55,500	16,500	65,350	47,455	17,895
630	Safety Town	11,088	8,077	3,011	18,425	10,325	8,100	16,325	9,700	6,625
997	Children At Play	1,308,944	974,944	334,000	1,437,975	942,200	495,775	1,482,975	1,031,350	451,625
	Total CAP, Fitness & Safety Town	1,445,193	1,091,901	353,292	1,577,900	1,056,225	521,675	1,627,450	1,147,705	479,745
800	Senior Fitness & Athletics	74,300	35,300	39,000	70,500	33,000	37,500	72,000	34,200	37,800
803	Health Center Membership	38,500	16,500	22,000	29,750	14,500	15,250	31,275	15,650	15,625
804	Bridge	27,500	15,050	12,450	24,000	13,200	10,800	26,250	14,400	11,850
805	Performing Arts	11,800	7,000	4,800	10,100	5,550	4,550	10,450	5,250	5,200
807	Line Dance	26,000	17,000	9,000	20,000	13,025	6,975	20,473	13,120	7,353
820	Oil Painting	6,500	3,500	3,000	6,500	3,527	2,973	6,525	3,860	2,665
830	Water Colors	6,500	4,250	2,250	4,000	2,800	1,200	6,775	5,160	1,615
835	Crafts	12,500	8,200	4,300	12,500	8,600	3,900	13,500	9,100	4,400
840	Woodcarving	3,900	75	3,825	2,800	100	2,700	3,600	100	3,500
843	Woodshop	3,950	3,750	200	4,300	4,700	(400)	6,250	6,125	125
845	No Fee Programs	-	1,500	(1,500)	-	1,025	(1,025)	-	1,200	(1,200)
859	Overnight Trips	65,000	52,500	12,500	21,000	17,400	3,600	21,000	16,550	4,450
860	Trips	183,000	173,500	9,500	185,000	166,000	19,000	185,000	174,000	11,000
861	Tour Memberships	12,000	-	12,000	10,000	-	10,000	10,000	-	10,000
899	Other Senior Programs	40,000	51,000	(11,000)	45,000	43,000	2,000	42,100	49,600	(7,500)
	Total Senior Programs	511,450	389,125	122,325	445,450	326,428	119,022	455,198	348,315	106,883

Program Analysis

Programs	Budgeted 15/16			Projected 15/16			Proposed 16/17		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
600 Mini Gym	15,706	8,717	6,989	17,800	10,025	7,775	19,200	10,525	8,675
620 Preschool	199,449	135,976	63,473	214,700	143,750	70,950	220,300	145,050	75,250
640 Kaleidoscope Camp	86,273	47,033	39,240	68,727	29,569	39,158	70,102	30,468	39,634
650 General Preschool Programs	39,903	21,971	17,932	36,000	22,100	13,900	33,400	19,250	14,150
925 Day Camp	370,250	148,661	221,589	478,150	182,454	295,696	487,580	187,400	300,180
928 Camp Arlington	11,705	6,515	5,190	7,675	4,544	3,131	7,825	4,675	3,150
980 Outreach	2,000	4,901	(2,901)	2,000	3,550	(1,550)	2,000	1,800	200
Total Preschool & Day Camp	725,286	373,774	351,512	825,052	395,992	429,060	840,407	399,168	441,239
Total Recreation Programs	3,177,500	2,100,947	1,076,553	3,318,336	2,000,193	1,318,143	3,384,735	2,141,263	1,243,472
410 High School Baseball	16,500	10,000	6,500	12,000	18,400	(6,400)	15,600	18,600	(3,000)
420 Lacrosse	16,000	12,000	4,000	30,500	15,360	15,140	23,000	15,500	7,500
439 Pre-K Soccer	32,000	23,000	9,000	35,000	28,000	7,000	40,000	32,000	8,000
440 Youth Soccer	170,000	79,300	90,700	195,000	69,500	125,500	177,000	64,675	112,325
445 Traveling Soccer	377,650	370,033	7,617	320,000	339,800	(19,800)	350,000	343,400	6,600
450 Soccer Camps	32,000	14,000	18,000	31,125	25,775	5,350	35,000	30,000	5,000
455 Tee Ball	40,000	22,000	18,000	36,725	24,900	11,825	37,000	25,500	11,500
480 Co-Rec Volleyball	45,500	26,500	19,000	46,000	28,000	18,000	46,000	28,500	17,500
483 Youth Volleyball	54,000	23,000	31,000	56,000	23,000	33,000	58,000	25,900	32,100
484 Gymnasium Drop-In	2,000	1,000	1,000	2,250	1,200	1,050	2,500	1,200	1,300
525 Ice Hockey	-	-	-	-	200	(200)	-	200	(200)
540 Hoops & Headers	34,750	24,400	10,350	31,450	22,000	9,450	32,000	24,500	7,500
598 Athletic Field Rentals	97,000	20,000	77,000	74,075	20,000	54,075	77,200	18,600	58,600
400 Boy's Basketball	79,200	30,000	49,200	69,300	31,375	37,925	70,550	31,800	38,750
401 Girl's Basketball	30,100	14,200	15,900	41,200	16,475	24,725	41,650	17,100	24,550
404 Men's Basketball	36,600	26,360	10,240	35,300	27,500	7,800	38,450	28,500	9,950
415 Mens Football	5,600	4,950	650	-	270	(270)	-	-	-
425 Women's Softball	12,670	6,600	6,070	10,810	6,525	4,285	11,450	6,625	4,825
430 Men's 12" Softball	111,900	59,400	52,500	112,775	67,875	44,900	124,000	68,525	55,475
435 Men's 16" Softball	28,120	10,095	18,025	21,785	8,050	13,735	24,985	8,950	16,035
965 Dog Park	15,000	-	15,000	15,000	1,926	13,074	15,000	2,000	13,000
Total Athletics	1,236,590	776,838	459,752	1,176,295	776,131	400,164	1,219,385	792,075	427,310

Program Analysis



Programs	Budgeted 15/16			Projected 15/16			Proposed 16/17		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
100 Swimming Lessons	372,633	190,737	181,896	343,050	175,750	167,300	377,650	195,600	182,050
150 Alligator Swim Team	7,500	2,700	4,800	12,675	2,695	9,980	7,500	2,700	4,800
155 Aqua Fitness	50,682	29,000	21,682	50,300	28,800	21,500	50,625	29,600	21,025
175 Muskie Swim Team	115,698	57,600	58,098	121,700	61,150	60,550	123,800	59,200	64,600
176 Otter Swim Team	11,600	7,005	4,595	10,500	6,975	3,525	11,675	7,025	4,650
180 Inter Park Swim	74,675	44,680	29,995	61,936	45,279	16,657	67,425	41,804	25,621
185 Water Polo	5,857	4,214	1,643	7,657	3,250	4,407	7,657	4,700	2,957
199 Other Swim Programs	17,552	4,875	12,677	13,650	2,900	10,750	17,550	4,875	12,675
900 Birthday Parties	30,925	18,730	12,195	29,925	18,850	11,075	31,450	19,650	11,800
Total Aquatics	687,122	359,541	327,581	651,393	345,649	305,744	695,332	365,154	330,178
200 Center Programs	82,023	53,339	28,684	80,650	54,775	25,875	80,816	58,925	21,891
451 Athletic Camps	51,760	36,312	15,448	110,000	75,000	35,000	110,000	75,000	35,000
680 Sports	62,720	43,900	18,820	-	-	-	-	-	-
510 Gymnastics	178,000	124,000	54,000	178,200	124,750	53,450	178,200	124,750	53,450
520 Karate	94,000	66,000	28,000	130,000	91,000	39,000	130,000	91,000	39,000
955 Garden Plots	7,761	576	7,185	8,750	575	8,175	7,800	600	7,200
940 Special Events	11,875	14,350	(2,475)	11,450	21,975	(10,525)	8,700	22,500	(13,800)
941 Center Special Events	22,500	10,900	11,600	15,275	16,600	(1,325)	15,275	16,600	(1,325)
Total Center Programs	510,639	349,377	161,262	534,325	385,347	148,978	530,791	389,375	141,416
090 Adult Sailing	1,500	750	750	950	975	(25)	1,500	750	750
091 Boat Rentals	19,500	-	19,500	18,750	-	18,750	19,125	-	19,125
092 Boat Storage	5,000	-	5,000	3,925	-	3,925	4,500	-	4,500
093 Boat Stickers	250	-	250	250	-	250	250	-	250
094 Launching Fees	250	-	250	306	-	306	300	-	300
095 Youth Sailing	30,000	23,100	6,900	30,300	24,475	5,825	31,500	23,500	8,000
097 Other Lake Programs	16,000	8,200	7,800	23,075	9,700	13,375	16,000	9,000	7,000
Total Lake Programs	72,500	32,050	40,450	77,556	35,150	42,406	73,175	33,250	39,925
Total Recreation Facilities	2,506,851	1,517,806	989,045	2,439,569	1,542,277	897,292	2,518,683	1,579,854	938,829
Total - All Programs	5,684,351	3,618,753	2,065,598	5,757,905	3,542,470	2,215,435	5,903,418	3,721,117	2,182,301

Program Analysis



Programs	Budgeted 15/16			Projected 15/16			Proposed 16/17		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Summary by Program Category									
Cultural Arts	495,571	246,147	249,424	469,934	221,548	248,386	461,680	246,075	215,605
CAP, Fitness & Safety Town	1,445,193	1,091,901	353,292	1,577,900	1,056,225	521,675	1,627,450	1,147,705	479,745
Senior Programs	511,450	389,125	122,325	445,450	326,428	119,022	455,198	348,315	106,883
Preschool & Day Camp	725,286	373,774	351,512	825,052	395,992	429,060	840,407	399,168	441,239
Athletics	1,236,590	776,838	459,752	1,176,295	776,131	400,164	1,219,385	792,075	427,310
Aquatics	687,122	359,541	327,581	651,393	345,649	305,744	695,332	365,154	330,178
Center Programs	510,639	349,377	161,262	534,325	385,347	148,978	530,791	389,375	141,416
Lake Programs	72,500	32,050	40,450	77,556	35,150	42,406	73,175	33,250	39,925
Total - All Programs	5,684,351	3,618,753	2,065,598	5,757,905	3,542,470	2,215,435	5,903,418	3,721,117	2,182,301
Summary by Division Manager									
Recreation Programs	3,177,500	2,100,947	1,076,553	3,318,336	2,000,193	1,318,143	3,384,735	2,141,263	1,243,472
Recreation Facilities	2,506,851	1,517,806	989,045	2,439,569	1,542,277	897,292	2,518,683	1,579,854	938,829
	5,684,351	3,618,753	2,065,598	5,757,905	3,542,470	2,215,435	5,903,418	3,721,117	2,182,301

CAPITAL IMPROVEMENT PLAN

Six-Year Capital Improvement Plan



The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A six-year Capital Improvement Plan (CIP) is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget.

The operating budget authorizes and provides the basis for control of operating expenditures for all services, including operating and maintaining new facilities. Operating budget appropriations lapse at the end of the fiscal year.

Capital Improvement Project Guidelines

The project must:

- Have a monetary value of at least \$5,000.
- Have a life of at least three years.
- Result in the creation of a fixed asset, or the revitalization of a fixed asset.
- Support the Strategic Initiatives outlined in the 2014/2020 Comprehensive Plan.

Included within the above definition of a capital project are the following items:

- Construction of new facilities.
- Remodeling or expansion of existing facilities.
- Purchase, improvement and development of land.
- Operating equipment and machinery for new or expanded facilities.
- Planning and engineering costs related to specific capital improvements.

Each department submits project requests for review. These projects are reviewed and further evaluated by the executive director and directors. Individuals and group staff meetings are held throughout the process to discuss the requests. Projects are prioritized based on the Park District's overall goals, department priorities, and anticipated funding. When requests

exceed available funding sources in a given year, adjustments in scheduling or scope of the project are recommended and agreed upon.

The final compilation of requests, sources of funding and scheduling, presented to the Board of Commissioners, are based on the consensus agreement of the executive director and directors. By providing this planning and programming of capital improvements, the effect of capital expenses on the annual budget is determined. This provides for an orderly growth of Park District assets.

The Park District's Six-Year Capital Improvement Program funds capital projects such as the redevelopment of land, buildings, playgrounds, tennis courts, athletic fields, swimming pools, golf courses, vehicles, and equipment. If these assets are not maintained in good condition, or if they are allowed to become obsolete, the result is often a decrease in the usefulness of the assets, an increase in the cost of maintaining and replacing them and a decrease in the quality of services. The average cost to fund these types of projects (excluding major renovations) is \$1.2 million per year.

The recent Master Plans for each of the community centers were completed to help us determine the priorities and proper placement of amenities in each of the parks. The Park District is well-positioned financially; however, it does not have the capacity to finance these Master Plans within 5-10 years.

Each year it is important to identify and pursue the funding sources for capital improvements and ongoing maintenance of improvement projects. We also need to explore innovative means of financing community center renovations and maintaining existing parks and facilities.

Capital Improvement Plan Funding Sources

The Capital Improvement Plan uses funding from voter-approved bonds, grant funds, land dedication funds, recreation funds and non-referendum general obligation bonds.

Operating Funds represent pay-as-you-go contributions from the operating revenues for capital projects specific to the fund making the contribution.

Six-Year Capital Improvement Plan



General Fund - The General Fund is the general operating fund of the Park District. It is used to account for administrative, maintenance, parks, and all other financial resources except those required to be accounted for in another fund. Funding is provided from property taxes, replacement taxes, interest income, and donations. Available fund balance in excess of 40% of annual budgeted expenditures may be transferred to the Capital Improvements Fund to support future capital projects. For fiscal years 2015/16 no funds are available because the Park District refinanced the 1997 Alternate Bonds in 2013 and in order to keep the non-referendum debt maturities below the debt service extension base (DSEB), the fund paid \$293,850 interest on those bonds.

Recreation Fund - This fund is a Special Revenue Fund used to account for the operations of recreation programs. Financing is provided from fees and charges for programs and activities and an annual property tax levy. Program numbers are used to account for separate recreation programs such as swimming, senior adult programs, preschool, and day camp programs. The Park District's indoor swimming pool, five outdoor swimming pools, lake programs, and Melas Park programs are recorded in this fund. The Park District uses subsidiary funds to account for revenues and expenditures for the golf and tennis club operations.

NWSRA Fund – This fund is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association, to provide special recreation programs for the physically and mentally handicapped. It also assists in making the existing facilities accessible as required by ADA (Americans with Disabilities Act).

Interest and Miscellaneous Income represents interest income earned on the capital projects funds' investments and other miscellaneous revenues related to capital projects.

Land Dedication Fund Contributions are cash contributions received from developers in lieu of land for the development or improvement of parks in the area of development within the District. Financing is provided only through cash contributions received in accordance with the Village of Arlington Heights ordinance. The Land Dedication Ordinance requires developers and subdividers to dedicate 9.9 acres of land for each one thousand persons; contribute cash in lieu of land (\$165,000 per acre); or a combination of both for park and recreational purposes. Criteria and formulas for the calculations are provided in the ordinance. The Land Dedication Fund has provided over \$3.5 million in cash, in lieu of land, from developers for capital improvements in parks near major developments.

Grants - The Park District has an impressive record of success with obtaining grants from various agencies and organizations.

OSLAD Grants are grant funds from the Open Space Lands Acquisition and Development Act (OSLAD). The Act provides for grants to be disbursed by the Illinois Department of Natural Resources to eligible local governments for the purpose of acquiring, developing and/or rehabilitating lands for public outdoor recreation purposes. A grant was awarded for a \$400,000 grant for the pathway and park improvements at Lake Arlington. This grant was rescinded in 2015.

PARC Grants (Park and Recreational Facility Construction Act) were created by Public Act 096-0820 effective November 18, 2009 to provide grants to be disbursed by the DNR to eligible local governments for park and recreation unit construction projects. Park or recreation unit construction project means the acquisition, development, construction, reconstruction, rehabilitation, improvement, architectural planning, and installation of capital facilities consisting, but not limited to, buildings, structures, and land for park and recreation purposes and open spaces and natural areas. The Park District received a PARC grant of \$2.5 million for the Camelot Park Community Center. The project was completed in October 2014.

Six-Year Capital Improvement Plan



Referendum General Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer. General obligation bonds issued by local units of government are secured by a pledge of the issuer’s property taxing power and must be authorized by the electorate. The legal debt limit for the Park District bonds is 2.875% of assessed valuation (\$100 million) for total debt including referendum and non-referendum bonds. The Park District has approximately \$49.6 million in legal debt margin.

Non-Referendum Limited General Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer. General obligation bonds, issued by local units of government, are secured by a pledge of the issuer’s property taxing power. The legal debt limit for non-referendum bonds is .575% of assessed valuation (\$13.97 million). The Park District has the capacity to issue \$.5 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,072,213 per year. The Park District uses the funds from these bonds to fund capital improvements and development, maintain and improve parks and facilities, acquire land, and replace outdated equipment.

Major Work for 2016/17 and 2017/18

The following projects, along with those projects outlined in the Capital Improvement Plan section, require the Park District to be financially astute in order to maintain its present healthy financial condition and maintain quality services and facilities.

Projects	2016/17	2017/18
Heritage Tennis Club Renovations	2,500,000	-
Sunset Meadows Synthetic Turf Project	2,000,000	-
Vehicle & Equipment Replacements	150,000	150,000
Contingency Projects	150,000	150,000
Heritage Park Playground Renovation	140,000	-
Arlington Lakes Golf Club Master Plan Improvements	130,000	-
Greens Park Playground Renovation	-	125,000
Park Improvements under \$100,000	275,500	289,500
Total	\$ 5,345,500	\$ 714,500

Arlington Lakes Golf Club Course Renovation – This was the first major renovation of the ALGC course since opening its doors in 1979. Construction began in June 2015 with an anticipated opening date of July 1, 2016. Major highlights include:

- Eliminating unnecessary bunkers and reconstructing the remaining bunkers
- Improved quality of sand and better drainage
- Level and rebuild all tee complexes
- Add continuous cart paths throughout course
- Reshaping #4, #6, #9, #11, #13, #16, #17, #18 and practice green
- Expanded patio area with outdoor grill
- Flip the nine hole sides to allow for 3 and 6-hole rounds
- Reconstruct holes #16 and #18 improving accessibility and aesthetics

Sunset Meadows Turf Project – The project converts two natural grass athletic fields into two regulation sized synthetic turf athletic fields. These new fields will require less maintenance, reduce the burden on other athletic fields and provide the opportunity to use them spring through fall. The project is scheduled to be completed by Fall 2016. The estimated cost is \$2,500,000.

Heritage Tennis Club – The Tennis Club renovation includes remodeling the locker rooms and reception/waiting area, ADA accessibility to the courts and the addition of a new programming room. Construction will begin in March 2016.

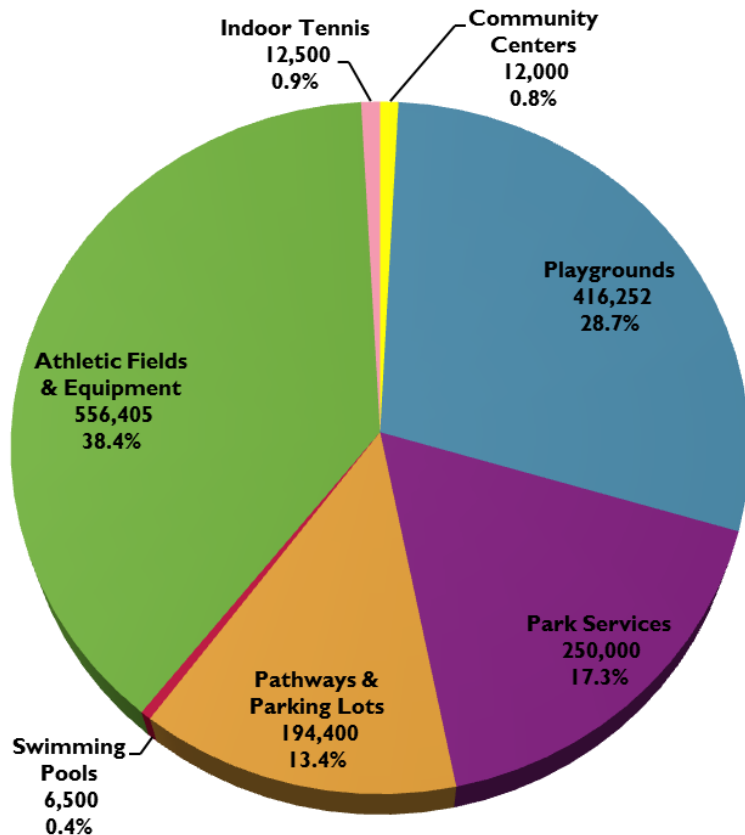
Maintenance of Facilities - The Park District anticipates continuing its program of renovating and updating facilities, structures, tennis courts, and playgrounds and general infrastructure under its current schedule of improvements. The implementation of capital projects is dependent on available financing. Replacement schedules for roofs, playgrounds, and outdoor tennis courts are included in the Appendix.

Six-Year Capital Improvement Plan

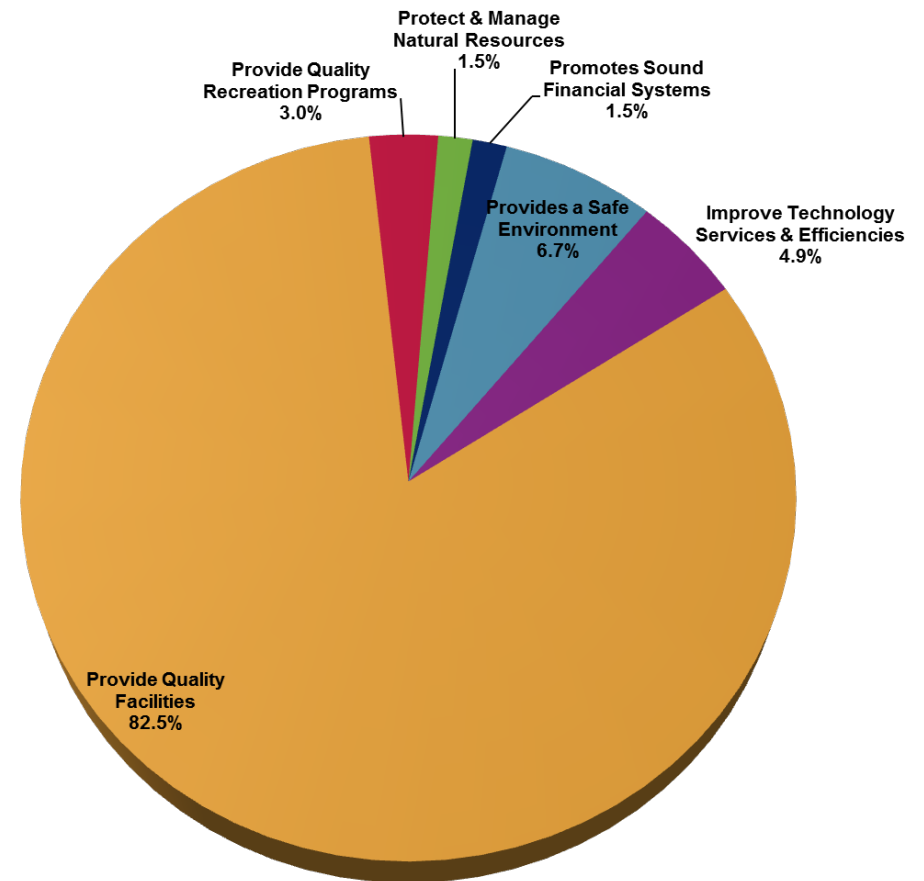


Physical Accessibility of Facilities – In June of 2005, the Park District contracted with the National Center on Accessibility (NCA) to conduct a physical accessibility assessment of 66 parks and program use spaces. The assessment provides a comprehensive evaluation of the District’s current level of physical access for people with disabilities and recommendations for improving accessibility. In 2003, special legislation removed the NWSRA Special Recreation fund from the tax cap. This permits the Park District to levy up to the full statutory rate of 4¢ to provide services to the disabled in Illinois. The Capital Improvement Plan identifies \$152,000 in ADA projects for 2016/17.

Over \$4 million is identified in the Six-Year Capital Improvement Plan, distributed in the following areas:



2014-2020 Comprehensive Plan - The Comprehensive Plan identifies major work goals for the next five years. These goals are designed to move the Park District forward to meet the ever-changing needs of the community. A capital project must support at least one strategic initiative that supports the overall goals of the Park District.



Distribution of Capital Projects by Strategic Initiative

Six-Year Capital Improvement Plan



Impact of the Capital Plan on Current and Future Operating Budgets

A majority of the capital projects for the District are for the redevelopment of existing parks or repairs to existing structures that have a minimal impact on operating expenses. However, large-scale facility development and expansion and technology system upgrades typically do have an impact on operating expenses.

The bulk of the Park District’s wealth is invested in its physical assets or general infrastructure, such as land, buildings, playgrounds, tennis courts, athletic fields, swimming pools, golf courses, vehicles, and equipment. If these assets are not maintained in good condition, or if they are allowed to become obsolete, the result is often a decrease in the usefulness of the assets, an increase in the cost of maintaining and replacing them and a decrease in the quality of the Park District’s services. Maintenance expenditures over the last six years have remained relatively constant in relation to the cost and nature of assets maintained.

Estimated Operating Savings Attributable to Capital Projects

Area	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Administrative	9,000	9,000	9,000	9,000	9,000	9,000
Athletic Fields & Equipment	109,099	109,099	109,099	108,755	110,500	121,200
Community Centers	2,000	2,000	2,000	2,000	2,000	2,000
Golf	2,250	1,250	1,250	1,250	1,250	1,250
Indoor Tennis	6,000	6,000	6,000	6,000	6,000	6,000
Playgrounds	(1,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Park Services	11,750	13,250	13,750	14,750	14,750	15,250
Outdoor Tennis Courts	10,500	15,000	15,000	15,000	15,000	15,000
Pathways & Parking Lots	9,100	15,540	15,550	15,550	15,550	15,550
	158,699	169,139	169,649	170,305	172,050	183,250

Capital Improvement Plan projects are likely to lead to a reduction in long-term operating expenses. Scheduled replacement of the older mechanical systems in the Capital Plan with high efficiency equipment should reduce energy consumption and maintenance expenses. The chart below summarizes the operating savings from A-rated capital improvement projects included in the six-year Capital Improvement Plan.

The following legend is provided to explain items included in the Capital Projects – Multiple Year Overview:

- CP#** Four digit number that relates to a specific project in the Capital Projects System (interfaces with Accounts Payable and Accounts Receivable Systems).
- Ref#** Used for vehicle replacements this number is the vehicle being replaced. Otherwise indicates that project is an **ADA** (Americans with Disabilities Act)
- SI** Supports 2014-2020 Comprehensive Plan **S**trategic **I**nitiative
- Resp** Indicates the Supervisor or Department responsible for the project.
- Year** The year the project starts.
- Area** This designation allows the District to see how the projects are distributed.

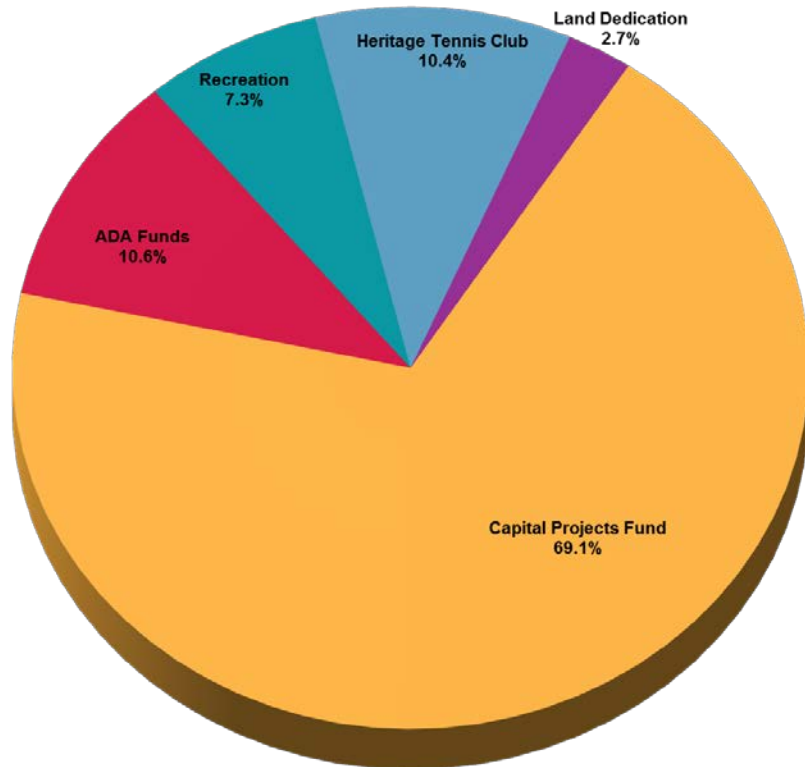
Areas

- A** Administrative
- AF** Athletic Fields & Equipment
- C** Contingency
- CC** Community Centers
- G** Golf
- IT** Indoor Tennis
- LA** Land Acquisition
- P** Playgrounds
- PS** Park Services
- SW** Swimming Pools
- T** Outdoor Tennis Courts
- VE** Vehicles & Equipment
- Z** Pathways & Parking Lots

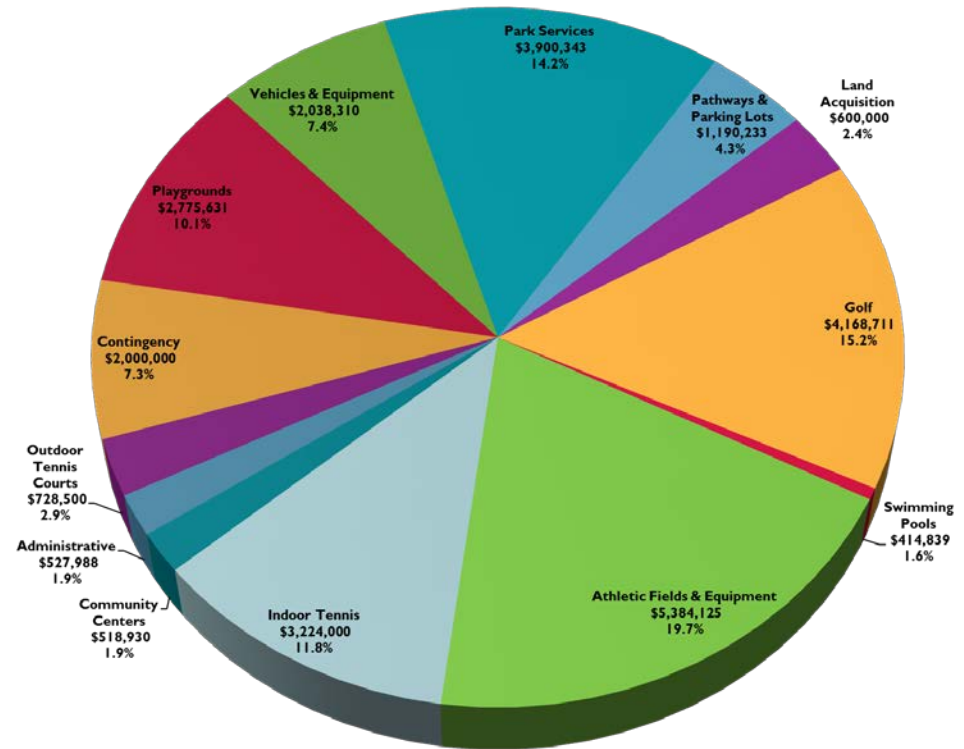
Capital Improvement Plan Summary



Funding Sources - Amount by Fiscal Year



Use of Funds - All Projects



Funding Sources - Percent of Total

	Total	Estimated	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to
Recreation	\$ 1,986,542	259,042	36,500	53,000	52,000	20,000	40,000	140,000	1,386,000
Land Dedication	732,897	152,897	10,000	5,000	-	-	-	80,000	485,000
Heritage Tennis Club	2,851,000	200,000	2,500,000	-	-	35,000	-	-	116,000
Capital Projects Fund	18,931,843	4,131,593	2,647,000	534,000	562,750	454,000	511,000	923,250	9,168,250
ADA Funds	2,894,308	756,558	152,000	122,500	126,750	72,500	124,000	187,750	1,352,250
Total Funding Sources	\$ 27,396,590	5,500,090	5,345,500	714,500	741,500	581,500	675,000	1,331,000	12,507,500

Use of Funds - Amount by Fiscal Year

	Total Amount	Estimated 2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28
Community Centers	\$ 5,189,930	28,930	22,000	10,000	20,000	10,000	20,000	18,000	390,000
Administrative	527,988	192,988	35,000	20,000	25,000	20,000	25,000	30,000	180,000
Outdoor Tennis Courts	725,219	125,219	-	-	70,000	-	-	150,000	380,000
Contingency	2,000,000	200,000	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Playgrounds	2,775,631	180,631	140,000	125,000	110,000	-	125,000	260,000	1,835,000
Vehicles & Equipment	2,038,310	63,310	150,000	150,000	150,000	150,000	150,000	175,000	1,050,000
Park Services	3,900,343	342,843	101,500	81,500	91,500	71,500	101,000	295,000	2,815,500
Pathways & Parking Lots	1,190,233	319,233	-	-	-	-	6,000	10,000	855,000
Land Acquisition	800,000	100,000	-	50,000	-	50,000	-	50,000	550,000
Golf	4,168,711	2,736,211	141,500	-	-	-	-	165,000	1,126,000
Swimming Pools	143,100	31,100	5,000	10,000	10,000	5,000	10,000	10,000	62,000
Athletic Fields & Equipment	5,384,125	854,625	2,100,500	90,000	103,000	90,000	88,000	18,000	2,040,000
Indoor Tennis	3,224,000	325,000	2,500,000	28,000	12,000	35,000	-	-	324,000
Total Funding Uses	\$ 27,396,590	5,500,090	5,345,500	714,500	741,500	581,500	675,000	1,331,000	12,507,500

Proposed project costs are estimates only. The majority of the projects in the CIP are in concept-stage only and have not been designed or engineered. As such, project costs are estimated only and are representative of current funding allocations, rather than actual project cost/budget. Project estimates will change as more refined information is received.

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28	
								Project Amount									
12-Administration Center																	
05375			1.4	02	A	15	Office Equipment Replacements	20,000	5,000	5,000	-	5,000		5,000	-	-	
05376			1.4	21	A	15	Computer Equipment/Replacement	275,000	25,000	15,000	15,000	15,000	15,000	15,000	25,000	175,000	
04593			1.4	21	A	15	Financial Software	5,600	5,600	-	-	-	-	-	-	-	
05001			1.3	21	A	15	Responsive Website	61,000	61,000	-	-	-	-	-	-	-	
05325			1.4	21	A	16	Timedlock Replacements	10,000	-	10,000	-	-	-	-	-	-	
05004			2.1	21	PS	21	Boiler Replacement	20,000	-	-	-	-	-	-	20,000	20,000	
05326			2.1	21	PS	21	Window Replacements	180,000	-	-	-	-	-	-	60,000	180,000	
05327			2.1	21	PS	21	HVAC Controls Replacements (Dampers & Thermostats)	55,000	-	-	-	-	-	-	55,000	55,000	
05002			2.1	21	PS	22	Annex Lobby Furniture	6,500	-	-	-	-	-	-	-	6,500	
05003			2.1	21	PS	22	Asphalt Parking Lot - North Lot	100,000	-	-	-	-	-	-	-	100,000	
05328			2.1	21	PS	22	Asphalt Parking Lot - West Lot	100,000	-	-	-	-	-	-	-	100,000	
Total								833,100	96,600	30,000	15,000	20,000	15,000	20,000	160,000	636,500	
64-Arlington Lakes Golf Club																	
05005			2.1	21	G	15	Golf Course Master Plan Improvements	2,425,000	2,295,000	130,000	-	-	-	-	-	-	
05007	ADA	50%	2.1	21	G	15	Interior Improvements	412,000	412,000	-	-	-	-	-	-	-	
05329			2.1	02	G	16	Netting Replacement	11,500	-	11,500	-	-	-	-	-	-	
05330			2.1	02	G	15	Furniture	5,224	5,224	-	-	-	-	-	-	-	
05006			2.1	02	G	21	Ice Machine	5,000	-	-	-	-	-	-	5,000	5,000	
05331			2.1	02	G	21	Mower & Equipment Replacements	400,000	-	-	-	-	-	-	100,000	400,000	
05332			2.1	02	G	23	Pump Station Improvements	25,000	-	-	-	-	-	-	-	25,000	
05333			2.1	02	G	23	Service Center Fire Alarm	11,000	-	-	-	-	-	-	-	11,000	
05334			2.1	02	G	23	Perimeter Fence Replacements	100,000	-	-	-	-	-	-	-	100,000	
Total								3,394,724	2,712,224	141,500	-	-	-	-	105,000	541,000	
30-Banta																	
05008			1.3	21	PS	25	Park Lighting Replacements	12,000	-	-	-	-	-	-	-	12,000	
Total								12,000	-	-	-	-	-	-	-	-	12,000
31-Berbercker																	
05009	ADA	50%	1.3	21	AF	27	Backstop Concrete	15,000	-	-	-	-	-	-	-	15,000	
05010	ADA	50%	1.3	21	AF	27	Public Walk along Wilshire Lane (VAH cost sharing)	25,000	-	-	-	-	-	-	-	25,000	
05011	ADA	50%	1.3	21	AF	27	Portable Toilet Enclosure With Concrete	6,000	-	-	-	-	-	-	-	6,000	
05012			1.3	21	PS	27	Park Furniture Replacements	2,500	-	-	-	-	-	-	-	2,500	
Total								48,500	-	-	-	-	-	-	-	-	48,500

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28
								Project Amount								
15-Camelot																
05335	ADA	40%	2.2	21	P	25	Playground	130,000	-	-	-	-	-	-	-	130,000
05013			2.1	21	PS	25	Shelter Roof Replacement	8,000	-	-	-	-	-	-	-	8,000
05014			2.1	21	PS	25	Outdoor Basketball Court - Concrete Seating Area	8,000	-	-	-	-	-	-	-	8,000
Total								146,000	-	-	-	-	-	-	-	146,000
Camelot Connector																
05015			2.1	21	PS	25	Park Furniture and Bike Path Signage	10,000	-	-	-	-	-	-	-	10,000
Total								10,000	-	-	-	-	-	-	-	10,000
32-Carefree																
04824			2.2	09	PS	15	Inline Hockey Rink Improvements - Fence Extension	5,000	5,000	-	-	-	-	-	-	-
05016			2.1	21	T	24	Tennis Courts Overlay - Sport Court Titan Trax	70,000	-	-	-	-	-	-	-	70,000
05018			2.1	21	PS	24	Inline Hockey Rink Overlay - Sport Court Titan Trax	35,000	-	-	-	-	-	-	-	35,000
05019			2.1	21	PS	24	Inline Hockey Rink Overlay - Fence & Dasher boards	150,000	-	-	-	-	-	-	-	150,000
05020	ADA	50%	2.1	21	AF	24	Portable Toilet Enclosure With Concrete	8,000	-	-	-	-	-	-	-	8,000
05020	ADA	40%	2.1	21	P	24	Playground Renovation (including furniture)	130,000	-	-	-	-	-	-	-	130,000
Total								398,000	5,000	-	-	-	-	-	-	393,000
34-Carousel																
04460	ADA	40%	2.1	21	P	15	Playground Improvements	105,381	105,381	-	-	-	-	-	-	-
05021	ADA	50%	2.1	21	AF	23	Portable Toilet Enclosure With Concrete	8,000	-	-	-	-	-	-	-	8,000
Total								113,381	105,381	-	-	-	-	-	-	8,000
71-Carriage Walk																
05022			2.1	21	PS	15	Detention Basin Drainage Improvements	2,500	2,500	-	-	-	-	-	-	-
05023	ADA	50%	1.3	21	Z	22	Pathway Improvements	45,000	-	-	-	-	-	-	-	45,000
05336	ADA	40%	2.1	21	P	26	Playground Renovation (including furniture)	140,000	-	-	-	-	-	-	-	140,000
Total								187,500	2,500	-	-	-	-	-	-	185,000
33-Centennial																
05024			2.1	09	Z	15	Concrete Walk Removal	4,664	4,664	-	-	-	-	-	-	-
05025			2.1	09	PS	15	Ballfield Retaining Wall Replacement	440	440	-	-	-	-	-	-	-
05026	ADA	40%	2.1	21	P	20	Playground Renovation (including furniture)	125,000	-	-	-	-	-	125,000	-	-
05027			2.1	21	PS	20	Park Furniture	18,000	-	-	-	-	-	18,000	-	-
05028			2.1	21	PS	20	Interpretative Signage	6,500	-	-	-	-	-	6,500	-	-
05029			1.3	21	Z	20	Board Walk Improvements	6,000	-	-	-	-	-	6,000	-	-
05030	ADA	50%	2.1	21	AF	20	Portable Toilet Enclosure With Concrete	8,000	-	-	-	-	-	8,000	-	-
Total								168,604	5,104	-	-	-	-	163,500	-	-

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28
								Project Amount								
74-Creekside																
04616	ADA	53%	2.1	21	Z	15	Pathway Resurface and Engineering	126,683	126,683	-	-	-	-	-	-	-
05337	ADA	40%	2.1	21	P	25	Playground Renovation (including furniture)	140,000	-	-	-	-	-	-	-	140,000
Total								266,683	126,683	-	-	-	-	-	-	140,000
35-Cronin																
05338	ADA	40%	2.1	21	P	26	Playground Renovation (including furniture)	140,000	-	-	-	-	-	-	-	140,000
Total								140,000	-	-	-	-	-	-	-	140,000
54-Cypress Gardens																
05032	ADA	50%	1.3	21	AF	23	Backstop Concrete	25,000	-	-	-	-	-	-	-	25,000
05033			1.3	21	AF	23	Backstop	25,000	-	-	-	-	-	-	-	25,000
05034	ADA	50%	2.1	21	AF	23	Portable Toilet Enclosure With Concrete - Ballfield	8,000	-	-	-	-	-	-	-	8,000
05035	ADA	50%	2.1	21	PS	23	Portable Toilet Enclosure With Concrete - Garden Plots	8,000	-	-	-	-	-	-	-	8,000
05036			2.1	21	PS	23	Park Sign	3,500	-	-	-	-	-	-	-	3,500
Total								69,500	-	-	-	-	-	-	-	69,500
14-Davis Street Service Center																
04618			2.1	21	PS	15	Fleet Service Area Floor Repairs / Improvements	17,563	17,563	-	-	-	-	-	-	-
04827			1.4	21	PS	15	Fire System Extension	20,000	20,000	-	-	-	-	-	-	-
05037			2.1	21	PS	15	Window Replacements Mezzanine Areas	20,000	20,000	-	-	-	-	-	-	-
05038			2.1	21	PS	15	Tuck-pointing & Exterior Improvements	18,500	18,500	-	-	-	-	-	-	-
05039			2.1	21	PS	26	Asphalt Lot and Yard	70,000	-	-	-	-	-	-	-	70,000
05040			1.3	21	PS	27	Fluid Dispensing System	14,000	-	-	-	-	-	-	-	14,000
Total								160,063	76,063	-	-	-	-	-	-	84,000
84-Davis Street II																
05042			2.1	21	PS	26	Greenhouse	20,000	-	-	-	-	-	-	-	20,000
05043			2.1	21	PS	26	Bulk Material Storage	25,000	-	-	-	-	-	-	-	25,000
Total								45,000	-	-	-	-	-	-	-	45,000
83-Davis Street III																
04725			1.4	21	PS	15	Fire Alarm System	6,850	6,850	-	-	-	-	-	-	-
04887			2.1	21	PS	27	Building Improvements	500,000	-	-	-	-	-	-	-	500,000
Total								506,850	6,850	-	-	-	-	-	-	500,000
36-Dryden																
05302			2.1	21	Z	15	South Presbyterian Church Parking Lot	10,000	10,000	-	-	-	-	-	-	-
05044	ADA	50%	2.1	21	AF	27	Backstop Concrete	14,000	-	-	-	-	-	-	-	14,000
05055	ADA	50%	2.1	21	AF	27	Portable Toilet Enclosure With Concrete	8,000	-	-	-	-	-	-	-	8,000

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28
								Project Amount								
36-Dryden																
05056			2.1	09	PS	27	Park Furniture Replacements	7,000	-	-	-	-	-	-	-	7,000
05339	ADA	40%	2.1	21	P	27	Playground Renovation - School Playground	140,000	-	-	-	-	-	-	-	140,000
05340	ADA	40%	2.1	21	P	27	Playground Renovation - Park Playground	140,000	-	-	-	-	-	-	-	140,000
05341			2.1	09	T	27	Outdoor Tennis Court - Overlay	160,000	-	-	-	-	-	-	-	160,000
Total								479,000	10,000	-	-	-	-	-	-	469,000
37-Evergreen																
05057	ADA	50%	2.1	21	AF	25	Portable Toilet Enclosure With Concrete	8,000	-	-	-	-	-	-	-	8,000
Total								8,000	-	-	-	-	-	-	-	8,000
59-Festival																
04623	ADA	40%	2.1	21	P	15	Playground Renovation (including furniture)	75,250	75,250	-	-	-	-	-	-	-
05058	AHPF	50%	2.1	21	PS	15	New Gazebo (HANA/AHPF Partnership)	22,030	22,030	-	-	-	-	-	-	-
Total								97,280	97,280	-	-	-	-	-	-	
38-Flentie Park																
05342	ADA	40%	2.1	21	P	24	Playground Renovation (including furniture)	130,000	-	-	-	-	-	-	-	130,000
05343			2.1	21	PS	24	Park Lighting Replacements	12,000	-	-	-	-	-	-	-	12,000
04831			1.3	21	PS	24	Basketball Court Improvements	40,000	-	-	-	-	-	-	-	40,000
04729	ADA	50%	2.1	21	Z	24	Asphalt Pathway Improvements	60,000	-	-	-	-	-	-	-	60,000
04730	ADA	50%	2.1	21	AF	24	Portable Toilet Enclosure With Concrete	8,000	-	-	-	-	-	-	-	8,000
Total								108,000	-	-	-	-	-	-	250,000	
63-Forest View Racquet & Fitness Club																
04833	AHPF	50%	1.3	02	IT	15	Security Cameras/CCTV System	5,000	5,000	-	-	-	-	-	-	-
05059			2.1	02	IT	15	Front Desk and Flooring Improvements	120,000	120,000	-	-	-	-	-	-	-
05063			2.1	02	IT	17	Paint Indoor Tennis Court Walls	28,000	-	-	28,000	-	-	-	-	-
05344			2.1	02	IT	18	Domestic Water Heater Replacement	12,000	-	-	-	12,000	-	-	-	-
05064			2.1	02	IT	23	Sauna Replacements	30,000	-	-	-	-	-	-	-	30,000
05345			2.1	02	IT	23	Ceiling Tile Replacements	20,000	-	-	-	-	-	-	-	20,000
05346	ADA	25%	2.1	02	IT	23	Locker Room Improvements	50,000	-	-	-	-	-	-	-	50,000
05061			2.1	02	IT	22	Light Fixture Replacements	100,000	-	-	-	-	-	-	-	100,000
05062	ADA	50%	2.1	21	IT	22	Portable Toilet Enclosure With Concrete	8,000	-	-	-	-	-	-	-	8,000
Total								373,000	125,000	-	28,000	12,000	-	-	-	208,000
17-Frontier																
05065			2.1	09	PS	15	Improve Service Center Yard - Gravel and Grading	10,000	10,000	-	-	-	-	-	-	-
05066	ADA	50%	2.1	21	Z	22	Asphalt Walkway North of Service Center	13,000	-	-	-	-	-	-	-	13,000

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28
								Project Amount								
17-Frontier																
05067	ADA	50%	2.1	21	Z	22	Front Entrance Walkway Improvements	6,000	-	-	-	-	-	-	-	6,000
05068			2.1	21	PS	22	Ceiling Fan Replacements	8,000	-	-	-	-	-	-	-	8,000
Total								37,000	10,000	-	-	-	-	-	-	27,000
39-Greenbrier																
05070	ADA	50%	2.1	21	AF	23	Backstop Concrete (Field #1)	17,000	-	-	-	-	-	-	-	17,000
05071	ADA	50%	2.1	21	AF	23	Portable Toilet Enclosure With Concrete	8,000	-	-	-	-	-	-	-	8,000
05072			2.1	21	T	23	Tennis Courts Overlay - Sport Court Titan Trax	50,000	-	-	-	-	-	-	-	50,000
05073			2.1	21	PS	23	Outdoor Inline Rink - Sport Court Titan Trax	50,000	-	-	-	-	-	-	-	50,000
05074	ADA	40%	2.1	21	P	23	Playground Renovation	130,000	-	-	-	-	-	-	-	130,000
05347			2.1	21	PS	23	Park Lighting Replacements	50,000	-	-	-	-	-	-	-	50,000
Total								305,000	-	-	-	-	-	-	-	305,000
40-Greens																
05075	ADA	40%	2.1	21	P	17	Playground Renovation	125,000	-	-	125,000	-	-	-	-	-
Total								125,000	-	-	125,000	-	-	-	-	-
58-Green Slopes																
05076			2.1	21	T	21	Tennis Courts Overlay - Sport Court Titan Trax	150,000	-	-	-	-	-	-	150,000	150,000
05077			2.1	21	PS	22	Park Furniture & Signage	8,000	-	-	-	-	-	-	-	8,000
05078	ADA	50%	2.1	21	Z	22	Concrete Parking Lot Improvements	25,000	-	-	-	-	-	-	-	25,000
Total								183,000	-	-	-	-	-	-	150,000	183,000
56-Happiness																
05079	ADA	40%	2.1	21	P	25	Playground Renovation	140,000	-	-	-	-	-	-	-	140,000
Total								140,000	-	-	-	-	-	-	-	140,000
28-Hasbrook																
04185			2.1	21	PS	15	Install New Water Main Service	25,000	25,000	-	-	-	-	-	-	-
05080			2.1	09	PS	15	Park Furniture Replacements	1,100	1,100	-	-	-	-	-	-	-
05081	ADA	50%	2.1	21	AF	15	Backstop Concrete Field #1	30,006	30,006	-	-	-	-	-	-	-
05082	ADA	50%	2.1	21	AF	15	Backstop Concrete Field #2	10,000	10,000	-	-	-	-	-	-	-
05083	ADA	50%	2.1	21	AF	15	Portable Toilet Enclosure With Concrete	6,005	6,005	-	-	-	-	-	-	-
05084			2.1	21	CC	15	Roof Improvements	12,000	12,000	-	-	-	-	-	-	-
05085			2.1	09	PS	15	Pond Fence and Landscape Improvements	200	200	-	-	-	-	-	-	-

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28
								Project Amount								
28-Hasbrook																
05086	ADA	50%	2.1	21	P	21	Playground Renovation	130,000	-	-	-	-	-	-	130,000	130,000
05348			2.1	21	T	27	Tennis Court Overlay - Sport Court Titan Trax	100,000	-	-	-	-	-	-	-	100,000
05087			2.1	21	PS	22	Basketball Court Overlay - Sport Court Titan Trax	40,000	-	-	-	-	-	-	-	40,000
Total								354,311	84,311	-	-	-	-	-	130,000	270,000
19-Heritage																
05088	ADA	50%	2.1	21	P	16	Playground Renovation	140,000	-	140,000	-	-	-	-	-	-
05092			1.3	21	CC	21	Flooring Replacements	8,000	-	-	-	-	-	-	8,000	-
05089			2.1	09	PS	23	Park Furniture Replacements	8,000	-	-	-	-	-	-	-	8,000
05090	ADA	50%	2.1	21	PS	23	Portable Toilet Enclosure With Concrete	8,000	-	-	-	-	-	-	-	8,000
05091			2.1	21	PS	23	Sled Hill Improvements	75,000	-	-	-	-	-	-	-	75,000
Total								239,000	-	140,000	-	-	-	-	8,000	91,000
89-Heritage Tennis Club																
04792			2.1	17	IT	15	Club Renovations	2,700,000	200,000	2,500,000	-	-	-	-	-	-
05349			2.1	17	IT	19	Court - Tennis Court Resurface	35,000	-	-	-	-	35,000	-	-	-
05350			2.1	17	IT	24	Centennial - Outdoor Court Screen Replacements	5,000	-	-	-	-	-	-	-	5,000
05351			2.1	17	IT	24	Court - Ceiling Fan Replacements	5,000	-	-	-	-	-	-	-	5,000
05352			2.1	17	IT	24	Court - Sweeper Replacements	6,000	-	-	-	-	-	-	-	6,000
05353			2.1	17	IT	24	Court - Perimeter Heater Replacements	75,000	-	-	-	-	-	-	-	75,000
05093			2.1	17	IT	22	Court - Install New Backdrops	25,000	-	-	-	-	-	-	-	25,000
Total								2,851,000	200,000	2,500,000	-	-	35,000	-	-	116,000
41-Hickory Meadows																
05094			2.1	09	Z	21	Concrete Improvements Around Building Perimeter	10,000	-	-	-	-	-	-	10,000	10,000
05095			2.1	09	PS	21	Shelter Roof Replacement	10,000	-	-	-	-	-	-	10,000	10,000
Total								20,000	-	-	-	-	-	-	20,000	20,000
65-Kingsbridge Arboretum																
05096			2.1	09	PS	26	9 Hole Disc Golf Course	150,000	-	-	-	-	-	-	-	150,000
Total								150,000	-	-	-	-	-	-	-	150,000
77-Lake Arlington																
04089			2.1	21	PS	15	Lift Station	6,500	6,500	-	-	-	-	-	-	-
05099			2.1	21	PS	16	Retaining Wall Improvements	20,000	-	20,000	-	-	-	-	-	-
05097			2.2	02	PS	22	Watercraft Replacements (Sailboats, Paddle Boats, Etc.)	30,000	-	-	-	-	-	-	-	30,000
05100			2.1	21	Z	22	Asphalt Parking Lot - Milling, Undercuts, Surfacing	425,000	-	-	-	-	-	-	-	425,000
05109			2.1	21	PS	22	Shoreline Improvements (Controlled Burn & Plantings)	20,000	-	-	-	-	-	-	-	20,000

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28
								Project Amount								
77-Lake Arlington																
05103	ADA	29%	2.1	21	PS	26	Picnic Shelter w/Game Tables	100,000	-	-	-	-	-	-	-	100,000
05105	ADA	50%	2.1	21	PS	26	Exercise Stations	100,000	-	-	-	-	-	-	-	100,000
05354	ADA	25%	2.1	21	P	27	Playground Replacement - Beach Area	75,000	-	-	-	-	-	-	-	75,000
Total								776,500	6,500	20,000	-	-	-	-	-	750,000
70-Lake Terramere																
05114			6.2	21	PS	22	Landscape & Shoreline Improvements	15,000	-	-	-	-	-	-	-	15,000
05116	ADA	40%	2.1	21	P	22	Playground Renovation	130,000	-	-	-	-	-	-	-	130,000
05118			6.2	21	PS	27	Lake Aerator (Solar)	20,000	-	-	-	-	-	-	-	20,000
Total								165,000	-	-	-	-	-	-	-	165,000
91-Melas Park																
04846			2.1	21	AF	15	Irrigation Pump Replacement	15,000	15,000	-	-	-	-	-	-	-
05119			2.1	21	AF	15	Irrigation Controller	15,815	15,815	-	-	-	-	-	-	-
05120	ADA	50%	2.1	21	AF	15	Portable Toilet Enclosure With Concrete	4,135	4,135	-	-	-	-	-	-	-
05355			2.1	02	AF	23	Artificial Turf Replacement	300,000	-	-	-	-	-	-	-	300,000
05121			2.1	02	AF	23	Dugouts/Shade Shelters/Canopies	100,000	-	-	-	-	-	-	-	100,000
Total								434,950	34,950	-	-	-	-	-	-	400,000
66-Memorial																
05122	AHPF	50%	2.1	09	PS	15	Decorative Site Lighting	12,170	12,170	-	-	-	-	-	-	-
Total								12,170	12,170	-	-	-	-	-	-	-
43-Methodist																
05123	ADA	50%	2.1	21	Z	25	ADA Sidewalk Improvements	110,000	-	-	-	-	-	-	-	110,000
05124	ADA	50%	2.1	21	AF	25	Portable Toilet Enclosure With Concrete	8,000	-	-	-	-	-	-	-	8,000
05125	ADA	50%	2.1	21	PS	25	Picnic Table Pads and Tables (4)	18,000	-	-	-	-	-	-	-	18,000
Total								136,000	-	-	-	-	-	-	-	136,000
75-Nickol Knoll																
05127			2.1	21	G	15	Irrigation Controller	23,987	23,987	-	-	-	-	-	-	-
05356			1.2	21	G	21	Mowers & Equipment Replacements	200,000	-	-	-	-	-	-	50,000	200,000
05357			1.2	21	G	22	Netting Replacement #3	15,000	-	-	-	-	-	-	-	15,000
05126			2.1	21	G	22	Service Center Roof Replacement	120,000	-	-	-	-	-	-	-	120,000
05129			6.2	21	G	22	Clubhouse HVAC Replacement	40,000	-	-	-	-	-	-	-	40,000
05130			2.1	21	G	22	Service Center HVAC Replacement	40,000	-	-	-	-	-	-	-	40,000
05358			1.2	21	G	23	Pond Dredging	100,000	-	-	-	-	-	-	-	100,000
05359			2.1	21	G	23	Well Improvements	25,000	-	-	-	-	-	-	-	25,000

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28
								Project Amount								
75-Nickol Knoll																
05360			2.1	21	G	24	Parking Lot Lighting Replacements	65,000	-	-	-	-	-	-	-	65,000
05128			2.1	21	PS		Dog Park	-	-	-	-	-	-	-	-	-
Total								628,987	23,987	-	-	-	-	-	50,000	605,000
13-North School Park																
05131			1.4	09	PS	15	Lighting Upgrades Park-wide	20,000	10,000	10,000	-	-	-	-	-	-
05132			2.1	21	PS	15	Holiday Lighting Display	33,000	8,000	-	5,000	-	-	5,000	-	15,000
05133			6.2	09	PS	17	Landscape Improvements - Rejuvenate Mature Plant Material	25,000	-	-	5,000	-	-	-	5,000	20,000
05361	ADA	50%	1.4	09	PS	21	Fountain Upgrades and Improvements	40,000	-	-	-	-	-	-	40,000	40,000
05362			1.4	09	PS	21	Irrigation System Upgrades and Improvements	15,000	-	-	-	-	-	-	15,000	15,000
Total								133,000	18,000	10,000	10,000	-	-	5,000	60,000	90,000
25-Olympic																
04851			2.1	21	A	15	Marketing Initiatives - Banners, Displays, etc.	15,000	15,000	-	-	-	-	-	-	-
05139			2.1	21	AF	16	Irrigation System Improvements	5,500	-	5,500	-	-	-	-	-	-
05134			2.1	09	PS		Park Furniture Replacements	-	-	-	-	-	-	-	-	-
05135			2.1	21	T		Outdoor Tennis Courts - Sport Court TitanTrax Overlay	-	-	-	-	-	-	-	-	-
05136			2.1	21	PS		Outdoor Skate Park - Sport Court TitanTrax Overlay	-	-	-	-	-	-	-	-	-
05137			2.1	21	PS		Outdoor Skate Park - Equipment Replacements	-	-	-	-	-	-	-	-	-
05138			2.1	21	SW		Locker Room Flooring Replacement	-	-	-	-	-	-	-	-	-
05140			2.1	21	SW		Roof Replacement	-	-	-	-	-	-	-	-	-
05141			2.1	21	SW		Locker Room Wall Tile Replacement	-	-	-	-	-	-	-	-	-
Total								20,500	15,000	5,500	-	-	-	-	-	-
44-Patriots																
05142	ADA	25%	2.1	21	Z	15	Asphalt Walks - Renovate with Concrete	45,393	45,393	-	-	-	-	-	-	-
05143	ADA	50%	2.1	21	AF	15	Portable Toilet Enclosure With Concrete	6,000	6,000	-	-	-	-	-	-	-
05363			2.1	21	AF	27	Athletic Field Lighting	250,000	-	-	-	-	-	-	-	250,000
05364			2.1	21	AF	27	Athletic Field Irrigation System	175,000	-	-	-	-	-	-	-	175,000
Total								476,393	51,393	-	-	-	-	-	-	425,000
21-Pioneer																
04855			1.3	21	PS	15	Security Cameras/CCTV System	4,700	4,700	-	-	-	-	-	-	-
05144	ADA	100%	2.1	21	CC	16	Community Center - Accessible Door to Playground	12,000	-	12,000	-	-	-	-	-	-
05145			2.1	21	AF	22	Backstop & Sideline Fencing Replacement (Field #2)	35,000	-	-	-	-	-	-	-	35,000
05146			2.1	21	AF	22	Backstop & Sideline Fencing Replacement (Field #3)	35,000	-	-	-	-	-	-	-	35,000
05147			2.1	21	AF	22	Backstop & Sideline Fencing Replacement (Field #4)	35,000	-	-	-	-	-	-	-	35,000

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28
								Project Amount								
21-Pioneer																
05148	ADA	50%	2.1	21	AF	22	Backstop Concrete (Field #2)	15,000	-	-	-	-	-	-	-	15,000
05149	ADA	50%	2.1	21	AF	22	Backstop Concrete (Field #3)	15,000	-	-	-	-	-	-	-	15,000
05150	ADA	50%	2.1	21	AF	22	Backstop Concrete (Field #4)	15,000	-	-	-	-	-	-	-	15,000
05151	ADA	50%	2.1	21	AF	22	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	-	-	-	8,000
05154			2.1	21	SW	22	Pool - Shade Area for Concession Stand	12,000	-	-	-	-	-	-	-	12,000
05152			2.1	21	PS	25	Picnic Shelter	85,000	-	-	-	-	-	-	-	85,000
Total								271,700	4,700	12,000	-	-	-	-	-	255,000
67-Prairie																
05155	ADA	50%	2.1	21	PS	23	Outdoor Basketball Court - Bench Pad	6,000	-	-	-	-	-	-	-	6,000
05156	ADA	40%	2.1	21	P	23	Playground Renovation	130,000	-	-	-	-	-	-	-	130,000
05158	ADA	50%	2.1	21	AF	23	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	-	-	-	8,000
05159	ADA	50%	2.1	21	AF	23	Soccer Field - Concrete Bleacher Pad & Walk	15,000	-	-	-	-	-	-	-	15,000
Total								159,000	-	-	-	-	-	-	-	159,000
95-Rand-Berkley																
05164			2.1	21	PS		Park Furniture Replacements	-	-	-	-	-	-	-	-	-
Total								-	-	-	-	-	-	-	-	
45-Raven																
04316			2.1	21	T	15	Tennis Court Renovation	48,101	48,101	-	-	-	-	-	-	-
05165	ADA	50%	2.1	21	Z	15	Asphalt Walks - Renovate with Concrete	102,728	102,728	-	-	-	-	-	-	-
05166	ADA	50%	2.1	21	AF	15	Backstop Concrete (Field #2)	10,000	10,000	-	-	-	-	-	-	-
05167	ADA	50%	2.1	21	AF	15	Portable Toilet Enclosure w/Concrete	4,000	4,000	-	-	-	-	-	-	-
Total								164,829	164,829	-	-	-	-	-	-	-
23-Recreation																
05166	ADA	20%	2.1	21	Z	15	Asphalt Drop Off Area Improvements	21,800	21,800	-	-	-	-	-	-	-
05167			2.1	09	SW	15	Pool - Diving Board Replacements	5,600	5,600	-	-	-	-	-	-	-
05168			2.1	09	PS	15	Ice Rink - Dasher Boards & Liner	7,000	7,000	-	-	-	-	-	-	-
05365			2.1	21	AF	16	Irrigation (American Legion Field)	5,000	-	5,000	-	-	-	-	-	-
05366			2.1	21	AF	16	Field Improvements (American Legion Field)	10,000	-	10,000	-	-	-	-	-	-
05169			2.1	21	CC	22	Roof Replacement	175,000	-	-	-	-	-	-	-	175,000
05166			1.3	21	Z	22	Concrete Walk Replacements/Repairs	25,000	-	-	-	-	-	-	-	25,000
05170	ADA	50%	2.1	21	AF	22	Backstop Concrete (American Legion Field)	25,000	-	-	-	-	-	-	-	25,000
05171	ADA	50%	2.1	21	AF	22	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	-	-	-	8,000
05367			2.1	21	CC	23	HVAC Improvements	125,000	-	-	-	-	-	-	-	125,000

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28
								Project Amount								
23-Recreation																
05167			2.1	21	AF	24	Baseball Field - Netting/Fencing Extension	25,000	-	-	-	-	-	-	-	25,000
05168			2.1	21	AF	24	Baseball Field - Dugout Improvements/Renovations	40,000	-	-	-	-	-	-	-	40,000
05368			1.3	21	PS	25	Park Lighting Replacements	65,000	-	-	-	-	-	-	-	65,000
Total								537,400	34,400	15,000	-	-	-	-	-	488,000
Scarsdale/Shaag																
05169			2.1	21	PS	26	Park Sign	4,000	-	-	-	-	-	-	-	4,000
05170	ADA	50%	2.1	21	Z	26	Concrete Bench Pad & Accessible Walk	6,000	-	-	-	-	-	-	-	6,000
Total								10,000	-	-	-	-	-	-	-	10,000
61-Sunset Meadows																
05175			2.1	21	AF	15	Football Fields - Artificial Turf	3,000,000	500,000	2,000,000	-	-	-	-	-	500,000
05171			2.1	02	G	21	Driving Range Cart Replacement	10,000	-	-	-	-	-	-	10,000	10,000
05174			2.1	02	G	25	Driving Range Retaining Wall Replacement	30,000	-	-	-	-	-	-	-	30,000
05173			2.1	02	G	26	Driving Range Partition Replacements	25,000	-	-	-	-	-	-	-	25,000
05369			2.1	02	G	26	Driving Range Lighting Replacements/Improvements	80,000	-	-	-	-	-	-	-	80,000
Total								3,145,000	500,000	2,000,000	-	-	-	-	10,000	645,000
78-Sunset Ridge																
05177	ADA	50%	2.1	21	P	21	Playground - Replacement (Including New Edge)	130,000	-	-	-	-	-	-	130,000	-
05176	ADA	50%	2.1	21	AF	23	Outdoor Basketball Court - Replacement	170,000	-	-	-	-	-	-	-	170,000
05178	ADA	50%	2.1	21	Z	23	Asphalt Walks - Renovate with Concrete	50,000	-	-	-	-	-	-	-	50,000
Total								350,000	-	-	-	-	-	-	130,000	220,000
46-Victory																
05178	ADA	100%	2.1	21	PS		Accessible Concrete Pad for Picnic Table Near Playground	-	-	-	-	-	-	-	-	-
Total								-	-	-	-	-	-	-	-	-
47-Virginia Terrace																
05180	ADA	50%	2.1	21	AF	21	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	-	-	8,000	8,000
Total								8,000	-	-	-	-	-	-	8,000	8,000
48-Volz																
05181			2.1	21	T	18	Outdoor Tennis Courts - Sport Court TitanTrax Overlay	70,000	-	-	-	70,000	-	-	-	-
05182			2.1	21	PS	18	Outdoor Basketball Court - Sport Court TitanTrax Overlay	20,000	-	-	-	20,000	-	-	-	-
05183	ADA	50%	2.2	21	AF	18	Backstop Concrete	15,000	-	-	-	15,000	-	-	-	-
05184	ADA	50%	2.2	21	AF	18	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	8,000	-	-	-	-
Total								113,000	-	-	-	113,000	-	-	-	-

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28
								Project Amount								
49-Westgate																
05185			2.1	09	PS	26	Park Furniture Replacements	5,000	-	-	-	-	-	-	-	5,000
05370			2.1	09	P	26	Playground Replacement	140,000	-	-	-	-	-	-	-	140,000
Total								145,000	-	-	-	-	-	-	-	145,000
50-Wildwood																
05186			2.1	09	T	15	Outdoor Tennis Courts - Sport Court Titan Trax Overlay	77,118	77,118	-	-	-	-	-	-	-
05187			2.1	21	PS	15	Outdoor Basketball Court - Sport Court Titan Trax Overlay	30,000	30,000	-	-	-	-	-	-	-
05188	ADA	50%	2.1	21	AF	15	Portable Toilet Enclosure w/Concrete	3,665	3,665	-	-	-	-	-	-	-
05189			2.1	09	PS	15	Park Furniture Replacements	5,640	5,640	-	-	-	-	-	-	-
Total								116,423	116,423	-	-	-	-	-	-	-
57-Willow																
05191	ADA	40%	2.1	21	P	18	Playground - Replacement	110,000	-	-	-	110,000	-	-	-	-
05192			2.1	21	Z	24	Asphalt Walks - Replacement	90,000	-	-	-	-	-	-	-	90,000
05193			2.1	21	PS	24	Bridge Replacement	100,000	-	-	-	-	-	-	-	100,000
05194			2.1	21	PS	24	Fence Replacement	16,000	-	-	-	-	-	-	-	16,000
05195			2.1	21	PS	24	Park Furniture Replacements	8,000	-	-	-	-	-	-	-	8,000
Total								324,000	-	-	-	110,000	-	-	-	214,000
55-Windsor Parkway/Rose Garden																
05196	ADA	40%	2.1	09	Z	15	Rose Garden - Concrete Walks	7,965	7,965	-	-	-	-	-	-	-
05197			2.1	09	PS	15	Retaining Wall Tuck Pointing - Kensington & Windsor	6,000	6,000	-	-	-	-	-	-	-
Total								13,965	13,965	-	-	-	-	-	-	
9-General Park Use																
05377	ADA	100%	1.3	21	PS	15	ADA Transition Plan Projects	410,000	50,000	30,000	30,000	30,000	30,000	30,000	30,000	210,000
05378			2.1	21	PS	15	Park Signage Improvements/Replacements	5,000	5,000	-	-	-	-	-	-	-
05379			2.2	21	PS	15	Park Furniture Replacements	156,000	11,000	8,000	8,000	8,000	8,000	8,000	15,000	105,000
05380			2.1	21	PS	15	Boundary & Topographic Surveys	398,000	28,000	25,000	25,000	25,000	25,000	25,000	35,000	245,000
05204	ADA	100%	2.1	21	AF	15	ADA Concession Stand, Washroom, Bleacher Renovation - HHS	250,000	250,000	-	-	-	-	-	-	-
05381			2.1	21	PS	15	Tree Removals & Replacements	122,150	9,650	8,500	8,500	8,500	8,500	8,500	10,000	70,000
05371	ADA	50%	2.1	21	AF	16	Athletic & Concrete Repairs & Replacements - General	400,000	-	80,000	80,000	80,000	80,000	80,000	-	-
05382	ADA	25%	2.1	21	AF	17	Athletic Furniture Replacements (bleachers, player benches, etc.)	60,000	-	-	10,000	-	10,000	-	10,000	40,000
05383			2.2	21	AF	22	Athletic Field Furniture Replacements	30,000	-	-	-	-	-	-	-	30,000
05384			2.1	21	PS	27	Tent Replacements	5,000	-	-	-	-	-	-	-	5,000
Total								1,836,150	353,650	151,500	161,500	151,500	161,500	151,500	100,000	705,000

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23 to 2027/28
								Project Amount								
10-General Recreation and Pool Projects																
04329			2.2	02	CC	15	Senior Center Equipment	3,695	3,695	-	-	-	-	-	-	-
05385			1.4	02	A	15	Computer Upgrades at Centers	65,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	35,000
05386			2.1	02	CC	15	Recreation Equipment Replacements - General	122,000	12,000	-	10,000	10,000	10,000	10,000	10,000	70,000
05209			2.1	02	CC	15	Table and Chair Replacements	1,235	1,235	-	-	-	-	-	-	-
05387	ADA	25%	2.1	02	SW	15	Pool Furniture Replacements	36,000	16,000	-	-	5,000	-	-	5,000	15,000
05388			2.1	02	SW	15	Concession Equipment Replacements	29,500	9,500	-	5,000	-	-	5,000	-	10,000
05212			1.4	02	A	15	Recreation Software	70,508	70,508	-	-	-	-	-	-	-
05304			1.4	02	A	15	Portable PA System	5,880	5,880	-	-	-	-	-	-	-
05389			1.4	02	SW	16	Pool Mechanical Equipment Repairs - General	60,000	-	5,000	5,000	5,000	5,000	5,000	5,000	35,000
05390			2.1	02	CC	16	Recreation Equipment Replacements - General	60,000	-	10,000	-	10,000	-	10,000	-	30,000
05391			2.1	02	AF	23	Soccer Goal Post Replacements	15,000	-	-	-	-	-	-	-	15,000
Total								468,818	123,818	20,000	25,000	35,000	20,000	35,000	25,000	210,000
97-Vehicle/Equipment Replacements																
05373			1.2	21	VE	15	Vehicle & Equipment Replacements - General	2,038,310	63,310	150,000	150,000	150,000	150,000	150,000	175,000	1,225,000
Total								2,038,310	63,310	150,000	150,000	150,000	150,000	150,000	175,000	1,225,000
Contingency & Land Acquisition																
05202	ADA	25%	1.2	21	CO	15	Contingency Projects	2,000,000	200,000	150,000	150,000	150,000	150,000	150,000	150,000	1,050,000
05203			2.1	21	LA	15	Land Acquisition (new)	800,000	100,000	-	50,000	-	50,000	-	50,000	600,000
Total Projects								27,396,590	5,500,090	5,345,500	714,500	741,500	581,500	675,000	1,331,000	13,700,500

LEGAL DOCUMENTS

ORDINANCE NO. 68
 ARLINGTON HEIGHTS PARK DISTRICT
 COMBINED ANNUAL BUDGET AND APPROPRIATION
 ORDINANCE OF THE ARLINGTON HEIGHTS PARK DISTRICT
 FOR FISCAL YEAR BEGINNING May 1, 2016
 AND ENDING April 30, 2017

BE IT ORDAINED BY THE ARLINGTON HEIGHTS PARK DISTRICT OF THE COUNTIES OF COOK AND LAKE AND THE STATE OF ILLINOIS:

SECTION 1: That the fiscal year of the ARLINGTON HEIGHTS PARK DISTRICT, Cook and Lake Counties, Illinois, be and the same is hereby fixed and declared to be from May 1, 2016 to April 30, 2017 inclusive.

SECTION 2: That the following under their respective headings are: (a) the BUDGET: and (b) the APPROPRIATION of the ARLINGTON HEIGHTS PARK DISTRICT for the fiscal year beginning May 1, 2016, and ending April 30, 2017; and are for each object and purpose specified as set opposite the sum or sums money set forth; and are to defray all necessary expenses and liabilities of said Park District for said fiscal year; and that said sum or sums of money are deemed necessary by the Board of Commissioners of said Park District to defray said expenses and liabilities.

I. CORPORATE

A.	Estimated Expenditures	<u>(a) Budget</u>	<u>(b) Appropriation</u>
	Salaries and Wages		
	Executive Director	80,800	88,880
	Director of Finance and Personnel	71,200	78,320
	Director of Parks and Planning	125,800	138,380
	Administrative, Full-Time	338,100	371,910
	Administrative, Part-Time	99,925	109,918
	Park Planner	139,700	153,670
	Custodians, Full-Time	34,700	38,170
	Maintenance Labor, Full-Time	1,425,680	1,568,248
	Maintenance Labor, Part-Time	172,250	189,475
	Overtime	86,350	94,985
	Maintenance Area Supervisors	447,500	492,250
	Maintenance Labor, Chargeback	(48,000)	(52,800)
	Other Salaries & Wages	22,250	24,475
	Merit Evaluations	96,850	106,535
	Courier	14,375	15,813
	Employee Vac & Sick Leave	110,600	121,660
	Subtotal Salaries and Wages	<u>3,218,080</u>	<u>3,539,888</u>

I. CORPORATE (continued)

	<u>(a) Budget</u>	<u>(b) Appropriation</u>
Insurance Premiums		
Property Insurance Premiums	150,000	165,000
Health Insurance	627,525	690,278
Subtotal Insurance Premiums	<u>777,525</u>	<u>855,278</u>
Commodities		
Printed Supplies	3,400	3,740
Graphic Arts Supplies	6,500	7,150
Office Supplies	15,500	17,050
Data Processing Supplies	12,500	13,750
Landscape Materials	121,500	133,650
Wearing Apparel	15,725	17,298
Personal Protective Equipment	3,000	3,300
Recreation Supplies	2,500	2,750
Photography Supplies	7,000	7,700
Marketing Promotions	7,500	8,250
Periodicals & Books	750	825
Lumber Materials	7,250	7,975
Parts/Fittings-Other Equipment	975	1,073
Small Tools	12,300	13,530
Structural/Shop Materials	16,450	18,095
Gasoline, Oil & Antifreeze	88,700	97,570
Electrical Supplies	33,000	36,300
Paints & Solvents-Non Pool	8,100	8,910
Parts/Fittings-Motor Vehicles	78,000	85,800
Parts/Fittings-Rec Equipment	15,300	16,830
Parts/Fittings-Mowing Equipment	41,100	45,210
Parts/Fittings-Plumbing	19,000	20,900
Parts/Fittings-Heating	20,300	22,330
Construction Materials	12,500	13,750
Commodities, Other	5,750	6,325
Non-Capital Assets	39,250	43,175
Subtotal Commodities	<u>593,850</u>	<u>653,235</u>

I. CORPORATE (continued)

	<u>(a) Budget</u>	<u>(b) Appropriation</u>
Utilities		
Electric	33,025	36,328
Telephone	58,725	64,598
Water	16,400	18,040
Gas Heat	33,150	36,465
Subtotal Utilities	<u>141,300</u>	<u>155,430</u>
Contractual Services		
Rental, Storage Area	3,500	3,850
Equipment Rental	6,700	7,370
Printing & Binding	16,150	17,765
Refuse Disposal	51,300	56,430
Postage	14,875	16,363
License & Permits	4,700	5,170
Legal Services	18,000	19,800
Legal Publications	525	578
Professional Services	57,250	62,975
Data Processing Services	40,000	44,000
Advertising, Display	5,300	5,830
Advertising, Classified	2,000	2,200
Association Dues	16,400	18,040
Environmental Services	24,050	26,455
Contractual Services, Other	13,350	14,685
Subtotal Contractual Services	<u>274,100</u>	<u>301,510</u>
Maintenance and Repairs		
M & R-Buildings	25,350	27,885
M & R-Grounds	40,000	44,000
M & R-Paving	5,500	6,050
M & R-Sealcoating	40,000	44,000
M & R-Colorcoating	66,500	73,150
M & R-Fencing	8,550	9,405
M & R-Mach. & Mech. Equipment	2,500	2,750
M & R-Vehicles	40,000	44,000
M & R-Communication Equipment	4,900	5,390

I. CORPORATE (continued)		
	<u>(a) Budget</u>	<u>(b) Appropriation</u>
Maintenance and Repairs		
M & R-Fire & Safety Systems	6,500	7,150
M & R-Irrigation Systems	3,900	4,290
M & R-Office Equipment	13,875	15,263
Subtotal Maintenance and Repairs	<u>257,575</u>	<u>283,333</u>
Other Expenses		
Public Relations	4,520	4,972
Publicity/Public Relations	22,050	24,255
Personnel Expense	10,000	11,000
Tuition Reimbursement	17,150	18,865
Conference/Training Expense	650	715
Travel Expense	26,800	29,480
Total Other Expenses	<u>3,975</u>	<u>4,373</u>
Subtotal Other Expenses	<u>85,145</u>	<u>93,660</u>
Total Corporate Expenses	<u><u>5,347,575</u></u>	<u><u>5,882,333</u></u>
B. Estimated Receipts		
Estimated Fund Balance as of April 30, 2016		5,474,931
Real Estate Taxes	4,995,900	
Replacement Tax Receipts	251,575	
Rental Income	57,600	
Interest Earned	42,500	
Donations and Miscellaneous Revenue	16,500	
Total Estimated Receipts		5,364,075
Total Estimated Funds Available		<u>10,839,006</u>
C. Estimated Budget Balance as of April 30, 2017		
Total Estimated Funds Available		10,839,006
Total Estimated Expenditures		5,347,575
Estimated Balance as of April 30, 2017		<u><u>5,491,431</u></u>

II. RECREATION

A.	Estimated Expenditures		
	Salaries and Wages	<u>(a) Budget</u>	<u>(b) Appropriation</u>
	Executive Director	80,800	88,880
	Director of Finance and Personnel	71,200	78,320
	Director of Recreation and Facilities	118,500	130,350
	Supt. of Recreation	280,013	308,014
	Administrative, Full-Time	575,500	633,050
	Administrative, Part-Time	281,675	309,843
	Custodians, Full-Time	232,450	255,695
	Custodians, Part-Time	34,175	37,593
	Maintenance Labor, Full-Time	142,250	156,475
	Maintenance Labor, Part-Time	55,895	61,485
	Overtime	18,225	20,048
	Maintenance Area Supervisors	65,000	71,500
	Communications Supervisor	148,500	163,350
	Concession Attendants	61,550	67,705
	Facility Supervisors	18,000	19,800
	Recreation Supervisor II	517,100	568,810
	Recreation Supervisor I	217,350	239,085
	Recreation Support Staff	104,075	114,483
	Pool Cashier	58,800	64,680
	Staff Training	35,925	39,518
	Other Salaries & Wages	9,050	9,955
	Merit Evaluations	65,600	72,160
	Swim Pool Lifeguards & Instructors	563,000	619,300
	Pool Maintenance	3,400	3,740
	Courier	17,250	18,975
	Interns	15,840	17,424
	Park Counselors	23,700	26,070
	Employee Vacation & Sick Leave	27,350	30,085
	Subtotal Salaries and Wages	<u>3,842,173</u>	<u>4,226,390</u>
	Insurance Premiums		
	Employee Group Insurance	488,400	537,240
	Subtotal Insurance Premiums	<u>488,400</u>	<u>537,240</u>

II. RECREATION (continued)

Commodities	<u>(a) Budget</u>	<u>(b) Appropriation</u>
Office Supplies	20,700	22,770
Data Processing Supplies	12,500	13,750
Janitorial Supplies	42,500	46,750
Wearing Apparel	15,425	16,968
Recreation Supplies	39,075	42,983
Pool Supplies	5,000	5,500
First Aid Supplies	1,700	1,870
Marketing Promotions	25,000	27,500
Concession Merchandise	86,875	95,563
Parts/Fittings-Other Equipment	800	880
Pool Chemicals & Pool Paint	61,000	67,100
Other Pool Supplies	12,500	13,750
Lumber Materials/Small Tools	1,000	1,100
Gasoline, Oil & Antifreeze	800	880
Staff Training Supplies	16,400	18,040
Fish for Stocking Lake	600	660
Misc Taxes	19,200	21,120
Commodities, Other	450	495
Non-capital Assets	20,840	22,924
Subtotal Commodities	<u>383,140</u>	<u>421,454</u>
Utilities		
Electric	243,175	267,493
Telephone	70,185	77,204
Water	71,750	78,925
Gas Heat	115,700	127,270
Subtotal Utilities	<u>500,810</u>	<u>550,891</u>
Contractual Services		
Equipment Rental	3,475	3,823
Printing & Binding	108,540	119,394
Refuse Disposal	5,305	5,836
Postage	75,300	82,830
Professional Services	25,000	27,500
Data Processing Services	40,000	44,000
Advertising	30,875	33,963

II. RECREATION (continued)

	<u>(a) Budget</u>	<u>(b) Appropriation</u>
Contractual Services (continued)		
Association Dues	9,125	10,038
Bank Service Charges	200,000	220,000
Other Contractual Services	8,064	8,870
Subtotal Contractual Services	<u>505,684</u>	<u>556,252</u>
Maintenance and Repairs		
M & R - Buildings	53,564	58,920
M & R - Athletic Fields	20,500	22,550
M & R - Pools	13,250	14,575
M & R - Communication Equipment	634	697
M & R - Fire & Safety Equipment	17,786	19,565
M & R - Office Equipment	14,480	15,928
Subtotal Maintenance and Repairs	<u>120,214</u>	<u>132,235</u>
Other Expenses		
Mileage Reimbursement	3,575	3,933
Public Relations	11,550	12,705
Personnel Expense	10,500	11,550
Tuition Reimbursement	350	385
Conference/Training Expense	22,125	24,338
Travel Expense	2,400	2,640
Subtotal Other Expenses	<u>50,500</u>	<u>55,550</u>
Recreation Programs		
Lake Operations		
Instructors Salaries	26,750	29,425
Program Supplies	6,500	7,150
Subtotal Lake Operations	<u>33,250</u>	<u>36,575</u>
Aquatics		
Instructors Salaries	293,803	323,183
Program Supplies	27,950	30,745
Program Contract Services	1,200	1,320
Rentals	22,551	24,806
Subtotal Aquatics	<u>345,504</u>	<u>380,054</u>

II. RECREATION (continued)

Recreation Programs (continued)	<u>(a) Budget</u>	<u>(b) Appropriation</u>
Recreation Centers		
Instructors Salaries	275,000	302,500
Program Supplies	29,000	31,900
Program Services	30,025	33,028
Subtotal Recreation Centers	<u>334,025</u>	<u>367,428</u>
Visual Arts		
Instructors Salaries	39,500	43,450
Program Supplies	7,325	8,058
Subtotal Visual Arts	<u>46,825</u>	<u>51,508</u>
Athletics		
Instructors Salaries	144,425	158,868
Officiating Services	144,400	158,840
Program Supplies	96,850	106,535
Program Contract Services	481,400	529,540
Subtotal Athletics and Exercise	<u>867,075</u>	<u>953,783</u>
Preschool/Day Camp		
Instructors Salaries	350,233	385,256
Program Supplies	25,805	28,386
Program Contract Services	30,805	33,886
Subtotal Preschool/Infant	<u>406,843</u>	<u>447,527</u>
Performing Arts		
Instructors Salaries	143,650	158,015
Program Supplies	45,600	50,160
Program Services	10,000	11,000
Subtotal Performing Arts	<u>199,250</u>	<u>219,175</u>
Senior Programs		
Instructors Salaries	153,265	168,592
Program Supplies	24,050	26,455
Program Contract Services	125,300	137,830
Leased Transportation	45,700	50,270
Subtotal Senior Programs	<u>348,315</u>	<u>383,147</u>

II. RECREATION (continued)

Recreation Programs (continued)	(a) Budget	(b) Appropriation
CAP, Fitness		
Instructors Salaries	878,825	966,708
Program Supplies	151,305	166,436
Program Contract Services	62,325	68,558
Leased Transportation	42,650	46,915
Wearing Apparel	4,925	5,418
Subtotal Varied Interests	<u>1,140,030</u>	<u>1,254,033</u>
Subtotal Program Expense	<u>3,721,117</u>	<u>4,093,229</u>
Debt Service	100,800	110,880
Subtotal Debt Service	<u>100,800</u>	<u>110,880</u>
Capital Outlay	33,000	36,300
Subtotal Capital Expenses	<u>33,000</u>	<u>36,300</u>
Provision for Contingencies	100,000	110,000
Subtotal Provision for Contingencies	<u>100,000</u>	<u>110,000</u>
Total Recreation Expenses	<u><u>9,845,838</u></u>	<u><u>10,830,422</u></u>

IIA. RECREATION - NICKOL KNOLL GOLF CLUB

A I. Estimated Expenditures	(a) Budget	(b) Appropriation
Salaries and Wages		
Maintenance Labor, Part-Time	44,000	48,400
Maintenance Area Supervisors	64,750	71,225
Recreation Instructors	3,800	4,180
Merit Evaluations	2,050	2,255
Starters/Rangers/Cart Attendants	41,500	45,650
Subtotal Salaries and Wages	<u>156,100</u>	<u>171,710</u>
Insurance Premiums		
Employee Group Insurance	13,000	14,300
Subtotal Insurance Premiums	<u>13,000</u>	<u>14,300</u>
Commodities		
Office Supplies	50	55
Janitorial Supplies	1,142	1,256
Landscape Materials	7,200	7,920
Fertilizer/Insect/Weed Killer	9,000	9,900
Wearing Apparel	1,850	2,035
Recreation Supplies	5,475	6,023

IIA. RECREATION - NICKOL KNOLL GOLF CLUB (continued)

Commodities (continued)	<u>(a) Budget</u>	<u>(b) Appropriation</u>
Lumber Materials	150	165
Small Tools	275	303
Gasoline, Oil & Antifreeze	5,500	6,050
Electrical Supplies	300	330
Paints & Solvents Non-Pool	200	220
Parts/Fittings - Motor Vehicles	2,200	2,420
Parts/Fittings - Mowing Equipment	2,200	2,420
Parts/Fittings - Plumbing & Heating	200	220
Construction Materials	100	110
Sales Taxes	223	245
Other Commodities	1,000	1,100
Subtotal Commodities	37,065	40,772
Utilities		
Electric	7,000	7,700
Telephone	4,450	4,895
Water	750	825
Gas Heat	2,600	2,860
Subtotal Utilities	14,800	16,280
Contractual Services		
Refuse Disposal	4,700	5,170
License & Permits	600	660
Advertising, Display	1,600	1,760
Association Dues	600	660
Program Services	1,200	1,320
Bank Service Charges	2,000	2,200
Other Contractual Services	2,500	2,750
Subtotal Contractual Services	13,200	9,350
Maintenance and Repairs		
M & R - Buildings	2,500	2,750
M & R-Fencing	150	165
M & R-Vehicles	750	825
M & R - Fire & Safety Systems	1,830	2,013

IIA. RECREATION - NICKOL KNOLL GOLF CLUB (continued)

Maintenance and Repairs (continued)	(a) Budget	(b) Appropriation
M & R - Irrigation Systems	3,500	3,850
M & R - Grounds Fixtures	775	853
M & R - Well & Pump	780	858
M & R - Other	1,500	1,650
Subtotal Maintenance and Repairs	<u>11,785</u>	<u>12,964</u>
Other Expenses		
Mileage Reimbursement	150	165
Promotional Expenses	750	825
Subtotal Other Expenses	<u>900</u>	<u>990</u>
Total Recreation - Nickol Knoll Golf Club Expenses	<u><u>246,850</u></u>	<u><u>266,365</u></u>

IIB. RECREATION - ARLINGTON LAKES GOLF CLUB

A2. Estimated Expenditures		
Salaries and Wages		
Administrative, Full-Time	45,900	50,490
Maintenance Labor, Full-Time	65,575	72,133
Maintenance Labor, Part-Time	145,950	160,545
Maintenance Area Supervisors	102,325	112,558
Facility Supervisors	136,250	149,875
Golf Instructors	15,500	17,050
Other Salaries and Wages	200	220
Merit Evaluations	5,200	5,720
Courier	2,600	2,860
Cooks, Part-Time	9,000	9,900
Snack Bar Attendants	15,000	16,500
Bartenders	5,925	6,518
Starters/Rangers/Cart Attendants	152,200	167,420
Subtotal Salaries and Wages	<u>701,625</u>	<u>771,788</u>
Insurance Premiums		
Employee Group Insurance	40,500	44,550
Pension and FICA Contribution	50,000	55,000
Subtotal Insurance Premiums	<u>90,500</u>	<u>99,550</u>

IIB. RECREATION - ARLINGTON LAKES GOLF CLUB (continued)

Commodities	(a) Budget	(b) Appropriation
Printed Supplies	475	523
Office Supplies & Kitchen Supplies	600	660
Janitorial Supplies	7,500	8,250
Landscape Materials	23,500	25,850
Fertilizer/Insect/Weed Killer	23,000	25,300
Wearing Apparel	4,425	4,868
Recreation Supplies	10,000	11,000
Lumber Materials	600	660
Small Tools	1,000	1,100
Gasoline, Oil & Antifreeze	27,000	29,700
Electrical Supplies	625	688
Paints & Solvents Non-Pool	500	550
Parts/Fittings - Motor Vehicles	11,500	12,650
Parts/Fittings - Mowing Equipment	11,125	12,238
Parts/Fittings - Plumbing & Heating	3,500	3,850
Construction Materials	1,000	1,100
Sales Taxes	15,900	17,490
Other Commodities	8,375	9,213
Non-capital Assets	24,450	26,895
Subtotal Commodities	<u>175,075</u>	<u>192,583</u>
Utilities		
Electric	27,800	30,580
Telephone	7,500	8,250
Water	3,025	3,328
Gas Heat	5,175	5,693
Subtotal Utilities	<u>43,500</u>	<u>47,850</u>
Contractual Services		
Printing & Binding	2,100	2,310
Refuse Disposal	8,800	9,680
Professional Services	2,625	2,888
Advertising, Display	6,750	7,425
Association Dues	2,950	3,245
Program Services	2,850	3,135
Linen Service	5,500	6,050

IIB. RECREATION - ARLINGTON LAKES GOLF CLUB (continued)

Contractual Services (continued)	(a) Budget	(b) Appropriation
Bank Service Charges	17,000	18,700
Other Contractual Services	4,500	4,950
Subtotal Contractual Services	<u>53,075</u>	<u>58,383</u>
Maintenance and Repairs		
M & R - Buildings	1,500	1,650
M & R - Fencing	300	330
M & R - Machinery and Equipment	3,000	3,300
M & R - Vehicles and Equipment	800	880
M & R - Irrigation Systems	2,025	2,228
M & R - Grounds Fixtures	3,850	4,235
M & R - Well & Pump	700	770
M & R - Office Equipment	2,700	2,970
Subtotal Maintenance and Repairs	<u>14,875</u>	<u>16,363</u>
Other Expenses		
Personnel Expense	1,625	1,788
Conference/Training Expense	1,000	1,100
Travel	850	935
Promotional Expenses	7,500	8,250
Subtotal Other Expenses	<u>10,975</u>	<u>12,073</u>
Total Recreation - Arlington Lakes Golf Club Expenses	<u><u>1,089,625</u></u>	<u><u>1,198,588</u></u>

IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB

A3. Estimated Expenditures		
Salaries and Wages		
Superintendent of Recreation	-	-
Administrative, Full-Time	16,650	18,315
Assistant Facility Manager	124,125	136,538
Administrative, Part-Time	61,800	67,980
Custodians, Full-Time	49,225	54,148
Custodians, Part-Time	500	550
Maintenance Labor, Chargeback	5,000	5,500

IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB (continued)

Salaries and Wages (continued)	(a) Budget	(b) Appropriation
Facility Manager	79,500	87,450
Recreation Instructors	113,850	125,235
Other Salaries and Wages	1,000	1,100
Merit Evaluations	8,525	9,378
Courier	1,000	1,100
Racquet Stringer	5,723	6,295
Subtotal Salaries and Wages	466,898	513,588
Insurance Premiums		
Employee Group Insurance	45,000	49,500
Pension and FICA Contribution	45,000	49,500
Subtotal Insurance Premiums	90,000	99,000
Commodities		
Office Supplies	1,550	1,705
Janitorial Supplies	6,870	7,557
Awards & Trophies	450	495
League Balls	2,723	2,995
Special Events Expense	1,950	2,145
Towels	1,200	1,320
Wearing Apparel	1,000	1,100
Recreation Supplies	12,850	14,135
Stringing Supplies For Resale	5,750	6,325
Vending Merchandise	1,620	1,782
Misc Building Supplies	1,800	1,980
Subtotal Commodities	37,763	41,539
Utilities		
Electric	48,750	53,625
Telephone	3,600	3,960
Water	2,200	2,420
Gas Heat	5,000	5,500
Subtotal Utilities	59,550	65,505
Contractual Services		
Printing & Binding	900	990
Refuse Disposal	1,518	1,670
Advertising	1,950	2,145

IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB (continued)

	(a) Budget	(b) Appropriation
Contractual Services		
Association Dues	1,000	1,100
Bank Service Charges	22,600	24,860
Other Contractual Services	6,100	6,710
Subtotal Contractual Services	34,068	37,475
Maintenance and Repairs		
M & R - Buildings	6,500	7,150
M & R - Fire & Safety Equipment	222	244
M & R - Office Equipment	325	358
Subtotal Maintenance and Repairs	7,047	7,752
Other Expenses		
Conference/Training Expense	1,400	1,540
Promotional Expenses	500	550
Subtotal Other Expenses	1,900	2,090
Total Recreation - Forest View Fund Expenses	697,226	766,949

IID. RECREATION - HERITAGE TENNIS CLUB

A4. Estimated Expenditures		
Salaries and Wages		
Superintendent of Recreation	-	-
Administrative, Full-Time	65,650	72,215
Assistant Facility Manager	107,500	118,250
Administrative, Part-Time	35,850	39,435
Custodians, Full-Time	45,675	50,243
Custodians, Part-Time	525	578
Maintenance Labor, Chargeback	1,100	1,210
Facility Supervisors	102,100	112,310
Tennis Instructors	187,725	206,498
Other Salaries and Wages	2,000	2,200
Merit Evaluations	10,600	11,660
Courier	725	798
Nursery Attendants	-	-
Racquet Stringers	4,875	5,363
Subtotal Salaries and Wages	564,325	620,758

IID. RECREATION - HERITAGE TENNIS CLUB (continued)

	<u>(a) Budget</u>	<u>(b) Appropriation</u>
Insurance Premiums		
Employee Group Insurance	42,000	46,200
Pension and FICA Contributions	62,000	68,200
Subtotal Insurance Premiums	<u>104,000</u>	<u>114,400</u>
Commodities		
Office Supplies	2,000	2,200
Janitorial Supplies	3,500	3,850
Hygiene/Laundry Supplies	800	880
Awards & Trophies	350	385
League Balls	5,000	5,500
Special Events Expense	1,225	1,348
Towels	1,200	1,320
Wearing Apparel	2,000	2,200
Recreation Supplies	10,100	11,110
Periodicals & Books	400	440
Racquet Stringing Supplies	4,500	4,950
Electrical Supplies	4,500	4,950
Sales Taxes	625	688
Other Commodities	500	550
Subtotal Commodities	<u>36,700</u>	<u>40,370</u>
Utilities		
Electric	25,025	27,528
Telephone	4,600	5,060
Water	725	798
Gas Heat	5,000	5,500
Subtotal Utilities	<u>35,350</u>	<u>38,885</u>
Contractual Services		
Printing & Binding	1,500	1,650
Refuse Disposal	1,750	1,925
Advertising, Display	3,100	3,410
Association Dues	2,500	2,750
Bank Service Charges	30,000	33,000
Other Contractual Services	7,000	7,700
Subtotal Contractual Services	<u>45,850</u>	<u>50,435</u>

IID. RECREATION - HERITAGE TENNIS CLUB (continued)

	<u>(a) Budget</u>	<u>(b) Appropriation</u>
Maintenance and Repairs		
M & R - Buildings	3,000	3,300
M & R - Fire & Safety Services	1,200	1,320
Subtotal Maintenance and Repairs	<u>4,200</u>	<u>4,620</u>
Capital Outlay		
Improvements - Land & Building	2,200,000	2,420,000
Subtotal Maintenance and Repairs	<u>2,200,000</u>	<u>2,420,000</u>
Other Expenses		
Conference/Training Expense	6,900	7,590
Promotional Expenses	1,500	1,650
Subtotal Other Expenses	<u>8,400</u>	<u>9,240</u>
Total Recreation - Heritage Tennis Club Expenses	<u>2,998,825</u>	<u>3,298,708</u>
B. Estimated Receipts		
Estimated Fund Balance as of April 30, 2016		9,712,930
Real Estate Taxes	3,125,575	
Scholarships/Discounts	(86,750)	
Rental Income	32,150	
Recreation Program Fees	5,903,418	
Swimming Pool Revenues	679,825	
Gross Profit on Sales	275,710	
Memberships	218,350	
Court Time	405,950	
Lessons	1,020,475	
League Fees	85,428	
Green Fees	691,331	
Golf Cart Rentals	211,900	
Driving Range Revenue	75,000	
Miscellaneous Income	263,220	
Total Estimated Receipts		12,901,582
Total Estimated Funds Available		<u>22,614,512</u>
C. Estimated Budget Balance as of April 30, 2017		
Total Estimated Funds Available		22,614,512
Total Estimated Expenditures		14,878,364
Estimated Balance as of April 30, 2017		<u>7,736,148</u>

III. PENSION

A.	Estimated Expenditures		
	Pension Contributions		
	Pension Full-Time (IMRF only)	940,000	1,034,000
	Pension Full-Time (FICA only)	805,000	885,500
	Subtotal Pension Contributions	<u>1,745,000</u>	<u>1,919,500</u>
	Total Pension Expenses	<u>1,745,000</u>	<u>1,919,500</u>
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2016		527,997
	Real Estate Taxes	<u>1,764,450</u>	
	Total Estimated Receipts		<u>1,764,450</u>
	Total Estimated Funds Available		<u>2,292,447</u>
C.	Estimated Budget Balance as of April 30, 2017		
	Total Estimated Funds Available		2,292,447
	Total Estimated Expenditures		1,745,000
	Estimated Balance as of April 30, 2017		<u>547,447</u>

IV. INSURANCE

A.	Estimated Expenditures		
	Insurance Premiums	<u>271,700</u>	298,870
	Total Insurance Expenses	<u>271,700</u>	<u>298,870</u>
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2016		200,212
	Real Estate Taxes	<u>307,500</u>	
	Total Estimated Receipts		<u>307,500</u>
	Total Estimated Funds Available		<u>507,712</u>
C.	Estimated Budget Balance as of April 30, 2017		
	Total Estimated Funds Available		507,712
	Total Estimated Expenditures		271,700
	Estimated Balance as of April 30, 2017		<u>236,012</u>

V. PUBLIC AUDIT

	<u>(a) Budget</u>	<u>(b) Appropriation</u>
A. Estimated Expenditures		
Professional Services	30,250	33,275
Total Audit Fund Expenses	<u>30,250</u>	<u>33,275</u>
B. Estimated Receipts		
Estimated Fund Balance as of April 30, 2016		20,146
Real Estate Taxes	<u>30,250</u>	
Total Estimated Receipts		<u>30,250</u>
Total Estimated Funds Available		<u>50,396</u>
C. Estimated Budget Balance as of April 30, 2017		
Total Estimated Funds Available		50,396
Total Estimated Expenditures		<u>30,250</u>
Estimated Balance as of April 30, 2017		<u>20,146</u>

VI. MUSEUM

Salaries and Wages		
Superintendent of Recreation	-	-
Museum Supervisor	61,450	67,595
Recreation Support Staff	66,950	73,645
Project Support Staff	3,000	3,300
Merit Evaluations	2,300	2,530
Subtotal Salaries and Wages	<u>133,700</u>	<u>147,070</u>
Insurance Premiums		
Employee Group Insurance	<u>8,000</u>	<u>8,800</u>
Subtotal Insurance Premiums	<u>8,000</u>	<u>8,800</u>
Contractual Services		
Postage	50	55
Association Dues	800	880
Program Expense	4,575	5,033
Subtotal Contractual Services	<u>5,425</u>	<u>5,968</u>
Commodities		
Office Supplies	650	715
Periodicals & Books	575	633
Non-capital Assets	3,500	3,850

VI. MUSEUM (continued)

	<u>(a) Budget</u>	<u>(b) Appropriation</u>
Commodities (continued)		
Mileage Reimbursement	150	165
Public Relations	750	825
Personnel Expense	300	330
Conference/Training Expense	1,500	1,650
Subtotal Commodities	<u>7,425</u>	<u>8,168</u>
Utilities		
Telephone	1,500	1,650
Program Expenses		
Museum Programs	35,400	38,940
Subtotal Program Expenses	<u>35,400</u>	<u>38,940</u>
Total Museum Expenses	<u>191,450</u>	<u>210,595</u>
B. Estimated Receipts		
Estimated Fund Balance as of April 30, 2016		83,558
Real Estate Taxes	136,150	
Recreation Program Fees	61,575	
Total Estimated Receipts		197,725
Total Estimated Funds Available		<u>281,283</u>
C. Estimated Budget Balance as of April 30, 2017		
Total Estimated Funds Available		281,283
Total Estimated Expenditures		191,450
Estimated Balance as of April 30, 2017		<u>89,833</u>

VII. NWSRA

A. Estimated Expenditures		
NWSRA Contributions	539,800	593,780
Recreation Overhead Contribution	121,500	133,650
ADA Compliance Projects	152,000	167,200
Total NWSRA Expenses	<u>813,300</u>	<u>894,630</u>

VII. NWSRA (continued)

B.	Estimated Receipts	(a) Budget	(b) Appropriation
	Estimated Fund Balance as of April 30, 2016		1,084,196
	Real Estate Taxes	974,150	
	Total Estimated Receipts	<u>974,150</u>	974,150
	Total Estimated Funds Available		<u>2,058,346</u>
C.	Estimated Budget Balance as of April 30, 2017		
	Total Estimated Funds Available		2,058,346
	Total Estimated Expenditures		813,300
	Estimated Balance as of April 30, 2017		<u>1,245,046</u>

VIII. DEBT SERVICE

A.	Estimated Expenditures		
	Bank Charges	3,000	3,300
	Principal	3,264,925	3,591,418
	Interest	519,925	571,918
	Total Debt Expenses	<u>3,787,850</u>	<u>4,166,635</u>
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2016		97,651
	Real Estate Taxes	3,787,850	
	Total Estimated Receipts	<u>3,787,850</u>	3,787,850
	Total Estimated Funds Available		<u>3,885,501</u>
C.	Estimated Budget Balance as of April 30, 2017		
	Total Estimated Funds Available		3,885,501
	Total Estimated Expenditures		3,787,850
	Estimated Balance as of April 30, 2017		<u>97,651</u>

SECTION 3: That as part of the annual budget the ARLINGTON HEIGHTS PARK DISTRICT for the fiscal year beginning May 1, 2016, and ending April 30, 2017, it is stated:

- A. That the Fund Balance on hand at the beginning of the fiscal year in all accounts is \$17,201,621.
- B. That the estimated cash expected to be received during the fiscal year from all sources is \$25,327,582 exclusive of cash on hand at the beginning of the fiscal year.
- C. That the estimated expenditures contemplated for the fiscal year are \$27,065,489.
- D. That the estimated cash expected to be on hand at the end of the fiscal year is \$15,463,714.
- E. That the estimated amount of taxes to be received by the ARLINGTON HEIGHTS PARK DISTRICT during the fiscal year is \$15,121,825.

SECTION 4: That all unexpended balances of annual appropriations of previous years made available through the collection of taxes

PASSED:

RECORD OF VOTES:

AYES:

COMMISSIONERS VOTING AYE:

ABSENT:

APPROVED:

RECORDED:

ATTEST:

SECRETARY

President, Board of Park Commissioners
ARLINGTON HEIGHTS PARK DISTRICT
Cook and Lake Counties, Illinois

ARLINGTON HEIGHTS PARK DISTRICT
CERTIFICATE OF ESTIMATE OF REVENUE FOR
FISCAL YEAR BEGINNING May 1, 2016
AND ENDING April 30, 2017.

I, Donna L. Wilson, do here by certify that I am the duly qualified treasurer of the Arlington Heights Park District and the chief fiscal officer of said Park District; as such officer I do further certify that the revenues, by source, anticipated to be received by said Park District in the fiscal year beginning May 1, 2016 and ending April 30, 2017, are estimated as follows:

<u>Source</u>	<u>Amount</u>
Real Estate Taxes	\$ 15,121,825
Replacement Taxes	251,575
Rental Income	57,600
Interest Income	42,500
Donations & Misc Revenues	368,125
Recreation Program Fees	5,958,418
Scholarships/Discounts	(86,750)
Swimming Pool Revenues	679,825
Tennis Club Revenues	1,769,518
Golf Club Revenues	1,164,946
Total Revenues	<u>\$ 25,327,582</u>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Park District this ____th day of April, 2016.

Treasurer and Chief Fiscal Officer:

Donna L. Wilson

The above certification was filed with the County Clerk of Cook County, Illinois on this ____ day of _____, 2016.

County Clerk of Cook County by:

STATISTICS

Statistic and Performance Table Descriptions

Information in this section is presented chronologically for the last complete fiscal year and the nine fiscal years preceding it. Park District staff uses this information to measure performance, monitor trends, and assist in determining the focus for resource disbursement.

Table 1 General Information Statistics

General Information Statistics provides a broad spectrum of information from a variety of sources in one location. Parks, facilities, programs, registrations, and attendance numbers can be referenced, along with population figures, tax rates and assessed valuation.

Table 2 General Information Statistics per Capita

General information is presented to allow for per capita costs. Areas such as tax revenues are shown as cost per capita, cost per acre, cost per household, and cost per taxpayer. Displayed along with population and park acreage, these figures can be analyzed over nine years, as well as for the projected current budget year-end and proposed budget.

Table 3 Public Swimming Pool Attendance

Attendance figures for the pools are broken down by location across all ten years. Increases and decreases in attendance are, for the most part, weather-related.

Table 4 Summary of Total Participation Hours

Program participation is exhibited by classification types. Attendance figures (#) are multiplied by the number of hours per session to obtain the TPH (Total Participation Hours). The extension of these figures allows for comparisons among programs along the common denominator of participation hours.

Table 5 Recreation Program Statistics

Program information is displayed by season. Winter season consists of two, seven-week sessions; otherwise each session is eight weeks long. The number of programs and number of registrants enrolled are displayed seasonally, as well as in total for the fiscal year.

Table 6 Facility Attendance Comparisons

Facility usage statistics are displayed by type of use. Class, drop-in, club use, and rental figures are displayed for 13 locations. The Children at Play (CAP), before and after school program, meets at several school sites, but is shown as a total figure for all sites. Locations include Park District facilities and school locations used cooperatively by the Park District.

Table 7 Golf Rounds – Arlington Lakes Golf Club

Rounds are displayed by month for each fiscal year. A round is considered one play of the course, either 9 or 18 holes. The budget uses 5-year averages in computing the revenues for green fees.

Table 8 Recreation Program Fees

All Recreation programs offered have the resident fees displayed for the past nine years. The proposed 2015/16 fees are shown, along with the percentage change over the prior year. Programs are broken down by type and listed by title or similar program groupings.

Table 9 Area Park District Comparisons

Several area park districts were selected based on size to provide comparative data. Budget and tax information is presented per capita.

Table 10 Grant History

The Park District has an impressive record of success with obtaining grants from various agencies and organizations. A list of all grants the Park District has received are list in order of year received.

Table 11 Economic Characteristics

Key economic characteristics such as Ten Largest Taxpayers, Equalized Assessed Valuation statistics, Principal Employers and Overlapping Debt are displayed.

General Information Statistics

	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Population	76,943	76,943	76,958	76,958	76,958	75,101	75,101	75,101	75,101	76,024
Parks										
Number	58	58	58	58	58	58	58	58	58	58
Owned Acres	456.53	456.53	456.53	456.53	456.53	457.42	457.42	457.42	457.42	457.42
Leased Acres	258.56	258.56	258.56	258.56	258.56	258.56	258.56	258.56	258.56	258.56
Total Acres	715.09	715.09	715.09	715.09	715.09	715.98	715.98	715.98	715.98	715.98
Facilities										
Playgrounds	38	40	42	42	42	42	42	42	44	42
Swimming Pools	6	6	6	6	6	6	6	6	6	6
Recreation Centers	5	5	5	5	5	5	5	5	5	5
Outdoor Skating Rinks	20	20	16	9	9	9	9	9	9	9
Indoor Racquet Clubs	2	2	2	2	2	2	2	2	2	2
Tennis Courts	14	14	14	14	14	14	14	14	14	14
Racquetball Courts	6	6	6	6	6	6	6	6	6	6
18 Hole Golf Course	1	1	1	1	1	1	1	1	1	1
9 Hole Golf Course	1	1	1	1	1	1	1	1	1	1
Driving Range	1	1	1	1	1	1	1	1	1	1
Football Fields	3	3	3	3	3	3	3	3	3	3
Ball Diamonds	43	43	43	43	43	43	43	43	43	45
Soccer Fields	31	31	31	31	31	31	31	31	31	27
Outdoor Tennis Courts	53	53	52	52	52	52	52	52	50	52
Picnic Areas	17	17	17	17	17	17	17	17	17	17
Jogging and Bike Trails	15.4 miles	15.4 miles	16.3 miles	16.3 miles	16.3 miles	16.3 miles	16.3 miles	16.3 miles	16.3 miles	16.3 miles
Public Swim										
Attendance	182,140	185,200	197,973	192,049	166,186	208,498	183,559	189,066	161,657	165,469
Total Participation Hours	364,280	370,400	395,946	384,098	332,372	416,996	367,118	378,132	322,314	330,938

General Information Statistics

Recreation Programs										
Registrants	65,711	71,551	73,791	76,984	81,225	83,309	81,278	80,187	76,606	90,997
Total Participant Hours	1,075,346	1,088,570	1,104,694	1,101,555	1,098,867	1,073,854	1,135,947	1,295,628	1,666,380	1,710,352
Classes Offered (less cancelled)	2,797	2,783	2,785	2,864	3,377	3,288	2,911	3,533	3,859	4,109
Community Center Attendance										
Golf Club Rounds, Arlington Lakes	48,411	42,855	41,756	41,390	42,516	37,209	39,009	39,269	43,359	42,374
Golf Club Rounds, Nickol Knoll	17,176	15,228	14,819	14,871	15,710	13,496	12,055	12,076	13,872	15,421
Racquet Club Memberships										
Forest View Tennis/Racquetball	985	998	1,061	943	953	873	875	862	843	841
Heritage Tennis Club	579	612	554	529	586	513	507	477	468	485
Racquet Club Court Use %										
Forest View Tennis	68%	71%	78%	70%	74%	77%	75%	76%	76%	77%
Forest View Racquetball	13%	14%	14%	14%	16%	16%	15%	15%	15%	14%
Heritage Tennis Club	66%	66%	63%	63%	65%	63%	60%	60%	55%	56%
Assessed Valuation (in thousands)	2,615,930	2,719,396	3,197,262	3,426,621	3,517,661	3,249,076	2,964,613	2,743,411	2,381,334	2,406,138
Tax Rate (per \$100 assessed value)	0.453	0.461	0.404	0.378	0.392	0.493	0.496	0.536	0.633	0.633



General Information Statistics Per Capita

	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Projected 2015/16	Proposed 2016/17
Population	76,943	76,943	76,958	76,958	76,958	75,101	75,101	75,101	75,101	75,101	75,101	75,101
Number People per Household	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4
Market Value of Home	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Acres	715.09	715.09	715.09	715.09	715.09	715.98	715.98	715.98	715.98	715.98	715.98	715.98
Parks	58	58	58	58	58	58	58	58	58	58	58	58
Operating Budget (net of debt refunding)	19,756,849	20,095,665	22,659,664	21,973,639	22,005,202	23,824,397	23,449,346	24,924,761	25,031,354	25,035,579	24,774,608	25,327,582
Cost per Capita	257	261	294	286	286	317	312	332	333	333	330	337
Cost per Acre	27,628	28,102	31,688	30,728	30,773	33,275	32,751	34,812	34,961	34,967	34,602	35,375
Cost per Household	627	637	718	697	698	765	752	800	803	803	795	813
Tax Revenues	11,424,004	12,129,982	12,282,911	12,726,727	13,574,990	13,809,234	14,874,760	14,511,775	14,797,666	14,828,183	15,387,575	15,121,825
Cost per Capita	148	158	160	165	176	184	198	193	197	197	205	201
Cost per Acre	15,976	16,963	17,177	17,797	18,984	19,287	20,775	20,268	20,668	20,710	21,492	21,120
Cost per Household	362	385	389	404	430	443	477	466	475	476	494	485
Cost per Taxpayer	371	374	345	338	396	488	491	531	627	627	61	61
Recreation Program Revenue	4,914,249	5,221,364	5,533,313	5,467,085	5,359,384	5,411,522	5,411,522	5,667,225	5,506,647	5,573,105	5,757,905	5,903,418
Registrants	65,711	71,551	73,791	76,984	81,225	83,309	81,278	80,187	76,606	90,997	84,252	85,937
Average Registrant Cost	75	73	75	71	66	65	67	71	72	61	68	69
Total Participant Hours	1,075,346	1,088,570	1,104,694	1,101,555	1,098,867	1,073,854	1,135,947	1,295,628	1,666,380	1,321,541	1,699,708	1,733,702
Participant Cost per Hour	4.57	4.80	5.01	4.96	4.88	5.04	4.76	4.37	3.30	4.22	3.39	3.41
Recreation Program Expense	3,243,712	3,332,787	3,543,345	3,576,731	3,539,602	3,429,364	3,897,088	3,904,404	3,681,209	3,495,443	3,542,470	3,721,117
Classes Offered (less cancelled)	2,797	2,783	2,785	2,864	3,377	3,288	2,911	3,533	3,859	3,621	3,955	4,054
Average Expense per Class	1,160	1,198	1,272	1,249	1,048	1,043	1,339	1,105	954	965	896	918
Arlington Lakes Golf Club Expenses	1,309,188	1,238,552	1,492,245	1,544,423	1,294,876	1,446,451	1,278,661	1,229,820	1,169,790	1,217,931	868,702	1,082,825
Arlington Lakes Golf Club Rounds	48,411	42,855	41,756	41,390	42,516	37,209	39,009	37,269	43,141	40,291	5,734	28,500
Cost per Round	27	29	36	37	30	39	33	33	27	30	152	38
Racquet Club Expenses (no capital)	1,376,356	1,383,513	1,589,020	1,424,010	1,494,753	1,501,598	1,523,409	1,399,095	1,480,102	1,464,287	1,447,346	1,496,051
Racquet Club Memberships	1,564	1,610	1,615	1,472	1,539	1,386	1,382	1,311	1,396	1,396	1,324	1,331
Cost per Member	880	859	984	967	971	1,083	1,102	1,067	1,060	1,049	1,093	1,124
Assessed Valuation (in thousands)	2,615,930	2,719,396	3,197,262	3,426,621	3,517,661	3,249,076	2,964,613	2,743,411	2,381,334	2,406,138	2,521,633	2,672,931
Tax Rate (per \$100 assessed value)	0.453	0.461	0.404	0.378	0.392	0.493	0.496	0.536	0.633	0.633	0.062	0.062

Public Swimming Pool Attendance

Pool	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Camelot	27,249	26,294	25,877	27,411	18,119	32,361	20,411	24,108	13,228	15,871
Frontier	36,856	34,548	36,110	31,283	24,984	31,550	29,507	26,259	23,915	24,347
Heritage	30,223	26,182	31,552	26,706	20,293	28,876	22,444	29,032	19,030	19,831
Pioneer	38,260	28,024	27,252	38,535	32,705	37,796	30,652	33,993	33,074	27,614
Recreation	19,567	13,827	16,683	14,605	15,667	25,208	18,314	17,917	12,381	17,995
Olympic	45,818	53,265	53,685	53,739	54,418	52,707	62,231	63,452	64,840	56,811
All Pools	197,973	182,140	191,159	192,279	166,186	208,498	183,559	194,761	166,468	162,469

Summary of Total Participation Hours

Classification	2005/06		2006/07		2007/08		2008/09		2009/10	
	#	TPH	#	TPH	#	TPH	#	TPH	#	TPH
Swim Lessons	9,171	98,731	15,181	83,751	15,011	85,420	16,778	88,166	17,114	85,484
Preschool/Infant	2,745	54,515	2,415	54,105	2,732	51,503	2,408	48,298	2,494	46,785
Athletics	18,241	272,671	19,193	289,355	20,640	313,632	20,814	293,516	22,819	316,637
General Interest	6,561	351,409	6,024	359,585	6,903	366,936	9,046	366,241	10,844	365,597
Arts and Crafts	878	5,772	1,043	6,912	1,013	6,656	1,049	7,097	775	5,884
Performing Arts	2,954	26,546	2,955	39,123	1,951	21,047	2,204	26,741	2,353	26,976
Museum	7,304	16,830	6,672	15,166	7,993	21,199	5,980	13,499	7,683	18,268
Seniors	14,269	111,773	14,811	113,114	13,235	104,120	14,750	116,721	13,765	117,088
Camps	3,588	137,099	3,257	127,459	4,313	134,181	3,955	141,276	3,378	116,148
Total Programs	65,711	1,075,346	71,551	1,088,570	73,791	1,104,694	76,984	1,101,555	81,225	1,098,867
Public Swim	200,100	400,200	185,200	370,400	133,716	267,432	192,049	384,098	166,186	332,372
GRAND TOTALS	265,811	1,475,546	256,751	1,458,970	207,507	1,372,126	269,033	1,485,653	247,411	1,431,239

Classification	2010/11		2011/12		2012/13		2013/14		2014/15	
	#	TPH	#	TPH	#	TPH	#	TPH	#	TPH
Swim Lessons	17,089	89,137	16,293	94,324	17,162	96,366	17,046	91,385	17,269	77,928
Preschool/Infant	2,587	38,990	2,536	45,002	2,657	43,369	3,364	50,146	3,287	45,423
Athletics	20,571	285,892	21,236	303,262	19,852	290,437	17,984	239,763	17,404	202,089
General Interest	11,284	366,359	10,149	382,548	9,779	568,206	6,306	672,855	7,075	752,406
Arts and Crafts	837	5,480	654	4,617	744	5,142	715	4,748	951	7,835
Performing Arts	3,850	28,605	4,283	30,052	4,504	34,457	4,408	32,453	4,194	67,212
Museum	7,578	20,102	6,776	17,918	7,273	18,012	5,354	14,199	5,955	16,236
Seniors	15,361	117,192	14,607	115,041	13,804	106,465	16,989	104,438	30,489	85,527
Camps	4,152	122,097	4,744	143,183	4,412	133,174	4,440	134,079	4,373	124,758
Total Programs	83,309	1,073,854	81,278	1,135,947	80,187	1,295,628	76,606	1,344,066	90,997	1,379,414
Public Swim	208,498	416,996	183,559	367,118	189,066	378,132	161,157	322,314	165,469	330,938
GRAND TOTALS	291,807	1,490,850	264,837	1,503,065	269,253	1,673,760	237,763	1,666,380	256,466	1,710,352

Recreation Program Statistics

	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Summer										
Programs Offered	1,073	1,035	1,113	1,129	1,341	1,584	1,160	1,263	1,245	1,223
Programs Closed	107	137	142	155	181	187	221	219	230	234
Programs Cancelled	83	174	190	157	261	306	255	350	311	213
Residents Enrolled	14,889	14,227	14,791	14,297	13,599	15,665	15,644	9,703	8,113	8,002
Non-Residents Enrolled	3,298	3,663	3,711	4,093	3,285	4,331	3,895	1,422	715	1,086
Total Enrolled	18,187	17,890	18,502	18,390	16,884	19,996	19,539	11,125	8,828	9,088
Fall										
Programs Offered	1,005	1,064	1,004	1,131	1,379	1,161	1,099	1,635	1,615	1,535
Programs Closed	171	178	129	214	222	161	276	379	407	348
Programs Cancelled	191	257	230	286	355	325	239	374	330	266
Residents Enrolled	11,089	11,195	11,647	12,399	11,656	11,089	13,029	15,396	14,213	12,466
Non-Residents Enrolled	3,852	4,032	4,045	3,980	3,966	3,295	3,665	3,499	1,642	2,379
Total Enrolled	14,941	15,227	15,692	16,379	15,622	14,384	16,694	18,895	15,855	14,845
Winter										
Programs Offered	575	562	683	580	882	811	620	890	867	902
Programs Closed	128	100	124	92	179	269	312	258	249	222
Programs Cancelled	153	24	168	53	202	189	167	244	212	147
Residents Enrolled	4,955	5,471	6,925	4,650	7,104	6,462	6,426	6,182	5,738	6,635
Non-Residents Enrolled	1,498	1,342	1,485	1,465	1,534	1,241	1,301	1,205	1,067	1,181
Total Enrolled	6,453	6,813	8,410	6,115	8,638	7,703	7,727	7,387	6,805	7,816
Spring										
Programs Offered	709	749	615	663	748	712	766	939	1,253	1,236
Programs Closed	185	136	77	79	135	135	223	225	237	187
Programs Cancelled	138	172	42	143	155	160	73	226	268	161
Residents Enrolled	10,907	9,443	8,675	8,556	8,671	8,312	6,923	12,018	11,697	11,885
Non-Residents Enrolled	1,594	2,344	2,199	2,232	2,061	1,311	1,308	1,903	1,665	1,454
Total Enrolled	12,501	11,787	10,874	10,788	10,732	9,623	8,231	13,921	13,362	13,339
All Seasons										
Programs Offered	3,362	3,410	3,415	3,503	4,350	4,268	3,645	4,727	4,980	4,896
Programs Closed	591	551	472	540	717	752	1,032	1,081	1,123	991
Programs Cancelled	565	627	630	639	973	980	734	1,194	1,121	787
Residents Enrolled	41,840	40,336	42,038	39,902	41,030	41,528	42,022	43,299	39,761	38,988
Non-Residents Enrolled	10,242	11,381	11,440	11,770	10,846	10,178	10,168	8,029	5,089	6,100
Total Enrolled	52,082	51,717	53,478	51,672	51,876	51,706	52,191	51,328	44,850	45,088
Percent Change										
Programs	1.3%	-0.5%	0.1%	2.8%	17.9%	-2.6%	-11.5%	21.4%	32.6%	14.0%
Participants	-0.2%	-0.7%	3.4%	-3.4%	0.4%	-0.3%	0.6%	-0.7%	-13.3%	0.5%

Facility Attendance Comparisons

	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
Camelot										
Classes	33,327	29,135	29,106	21,952	22,471	19,284	20,514	23,899	12,069	11,817
Drop-In	1,657	2,784	1,814	1,886	1,398	2,171	2,173	2,542	245	18,771
Clubs	487	522	579	2,338	1,582	1,318	1,594	1,436	42	586
Rentals	2,977	3,578	3,508	318	446	374	437	956	1,385	197
Total	38,448	36,019	35,007	26,494	25,897	23,147	24,718	28,833	13,733	31,371
Frontier										
Classes	29,682	25,926	25,451	21,796	20,754	20,074	18,195	19,298	16,640	20,561
Drop-In	3,996	4,344	3,983	4,694	4,756	3,505	2,899	3,661	2,899	1,867
Clubs	345	394	1,166	1,770	1,977	1,465	1,714	3,100	664	5,104
Rentals	1,712	928	1,682	1,187	1,287	1,237	1,179	1,342	3,328	912
Total	35,735	31,592	32,282	29,447	28,774	26,281	23,987	27,401	23,531	28,444
Hasbrook										
Classes	9,689	9,780	7,024	4,215	5,989	5,188	5,977	5,553	5,393	6,061
Total	9,689	9,780	7,024	4,215	5,989	5,188	5,977	5,553	5,393	6,061
Heritage										
Classes	14,234	17,611	14,012	10,597	9,370	8,945	9,095	7,900	8,223	9,439
Drop-In	1,780	687	932	2,279	1,760	2,270	1,806	1,744	420	509
Clubs	792	913	757	1,597	1,551	904	436	959	159	428
Rentals	1,927	608	1,909	728	706	587	593	400	272	349
Total	18,733	19,819	17,610	15,201	13,387	12,706	11,930	11,003	9,074	10,725
Pioneer										
Classes	22,637	6,366	27,920	55,706	52,442	54,118	54,199	57,711	59,499	59,225
Drop-In	967	45	7,683	12,727	12,983	13,006	12,733	12,225	12,066	12,777
Clubs	1,763	1,433	3,006	3,467	2,739	4,460	5,908	6,340	5,133	5,187
Rentals	1,382	851	1,586	4,411	6,714	5,920	4,585	5,135	4,207	4,835
Total	26,749	8,695	40,195	76,311	74,878	77,504	77,425	81,411	80,905	82,024
Recreation										
Classes	32,339	31,509	31,427	27,249	28,089	25,601	24,576	28,346	28,346	18,550
Drop-In	1,300	1,026	2,150	2,417	1,939	2,112	2,662	2,503	2,503	3,213
Clubs	823	2,332	1,358	1,009	1,353	453	372	1,396	887	3,459
Rentals	50	439	2,358	985	917	1,148	1,082	887	1,396	419
Total	34,512	35,306	37,293	31,660	32,298	29,314	28,692	33,132	33,132	25,641

Facility Attendance Comparisons

Senior Center										
Classes	52,863	51,933	53,694	54,342	55,945	54,092	54,515	53,611	50,282	50,015
Total	52,863	51,933	53,694	54,342	55,945	54,092	54,515	53,611	50,282	50,015
Olympic										
Classes	5,009	11,637	10,923	6,103	5,486	7,881	7,202	6,841	6,767	6,046
Drop-In	15,749	12,368	12,209	13,464	13,961	15,472	14,030	14,751	20,494	19,126
Clubs	8,621	7,626	3,445	5,220	4,704	4,269	5,118	4,053	2,181	2,973
Rentals	1,659	2,020	8,297	4,738	5,150	5,895	5,711	4,052	4,020	3,021
Total	31,038	33,651	34,874	29,525	29,301	33,517	32,061	29,697	33,462	31,166
Betsy Ross										
Classes	29,145	35,493	38,291	30,042	32,648	29,366	21,551	15,413	20,994	22,262
Total	29,145	35,493	38,291	30,042	32,648	29,366	21,551	15,413	20,994	22,262
C.A.P.										
Classes	134,259	143,860	143,526	143,955	143,963	142,678	150,970	159,534	153,692	164,605
JAZ	1,597	153	-	-	-	-	-	-	-	-
Total	135,856	144,013	143,526	143,955	143,963	142,678	150,970	159,534	153,692	164,605
Poe School										
Classes	15,909	20,687	15,644	16,180	12,716	16,207	11,858	13,606	16,269	9,877
Drop-In	-	-	-	-	-	-	-	-	-	-
Total	15,909	20,687	15,644	16,180	12,716	16,207	11,858	13,606	16,269	9,877
Administration Center										
Classes	14,577	17,353	15,667	12,620	10,781	12,409	12,694	12,717	12,848	13,462
Drop-In/Clubs	1,406	-	-	-	-	-	-	-	-	-
Rental	60	-	-	-	-	-	-	-	-	-
Total	16,043	17,353	15,667	12,620	10,781	12,409	12,694	12,717	12,848	13,462
Total All Facilities										
Classes	393,670	401,290	412,685	404,757	400,654	395,843	391,346	404,429	391,022	391,920
Drop-In	26,855	21,254	28,771	37,467	36,797	38,536	36,303	37,426	38,627	56,263
Clubs	12,831	13,220	10,311	15,401	13,906	12,869	15,142	17,284	9,066	17,737
Rentals	9,767	8,424	19,340	12,367	15,220	15,161	13,587	12,772	14,608	9,733
Totals	443,123	444,188	471,107	469,992	466,577	462,409	456,378	471,911	453,323	475,653
Percent Change	1.5%	0.2%	5.7%	5.5%	-1.0%	-1.9%	-3.0%	0.4%	5.0%	0.8%

Golf Rounds

Month	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16**	5 Year Average
May	6,728	6,335	7,179	6,092	6,262	5,025	5,548	5,842	6,487	5,600	4,593	5,700
June	8,784	7,803	8,000	7,414	6,708	7,108	6,489	6,959	6,906	6,737	1,141	6,840
July	9,035	7,792	7,662	7,581	8,073	7,444	5,953	5,128	7,370	7,542	-	6,687
August	8,369	7,522	6,350	7,583	6,356	6,482	6,424	5,481	8,154	6,907	-	6,690
September	4,313	4,381	4,274	4,048	4,102	4,014	3,082	3,891	4,821	4,577	-	4,077
October	2,828	2,102	2,783	2,620	2,005	2,667	3,069	2,741	3,759	3,534	-	3,154
November	1,038	1,286	893	1,131	1,748	1,032	1,349	1,685	1,549	850	-	1,293
December	133	676	59	220	119	1	638	1,655	620	901	-	763
January *	1,325	1,030	599	836	-	485	610	213	40	94	-	288
February	170	170	-	106	-	527	288	-	11	-	-	165
March	1,218	1,083	377	1,246	3,746	638	2,768	1,171	273	722	-	1,114
April	4,470	2,675	3,580	2,513	3,397	1,786	2,791	2,503	3,151	2,827	-	2,612
Total	48,411	42,855	41,756	41,390	42,516	37,209	39,009	37,269	43,141	40,291	5,734	39,384

* includes Chili Open participants

** Golf Course closed June 8th for renovation.

Recreation Program Fees

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Change
POOL ADMISSIONS											
Annual Swim Pass - Res. Family	200	205	211	211	217	222	227	227	232	237	2.2
Annual Swim Pass - Res. Ind.	116	120	124	124	128	131	134	134	139	144	3.6
Annual Swim Pass - NR Family	314	323	333	333	343	348	353	353	358	363	1.4
Annual Swim Pass - NR Ind.	187	193	199	199	205	208	211	211	216	221	2.3
Annual Swim Pass - Res 2 Person	-	-	-	-	-	-	170	170	175	180	2.9
Annual Swim Pass - NR 2 Person	-	-	-	-	-	-	265	265	270	275	1.9
Summer Swim Pass - Res. Family	173	178	183	183	188.50	193.50	198	198	203	208	2.5
Summer Swim Pass - Res. Ind.	87	90	93	93	96	99	102	102	107	112	4.7
Summer Swim Pass - NR Family	271	279	287	287	295.50	300.50	305	305	310	315	1.6
Summer Swim Pass - NR Ind.	146	150	155	155	160.00	163.00	166	166	171	176	2.9
Summer Swim Pass - Res 2 Person	-	-	-	-	-	-	149	149	154	159	3.2
Summer Swim Pass - NR 2 Person	-	-	-	-	-	-	229	229	234	239	2.1
Winter Swim Pass - Res. Family	149.65	154	159	159	164	164	169	169	174	179	2.9
Winter Swim Pass - Res. Ind.	86.65	89	92	92	95	95	98	98	103	108	4.9
Winter Swim Pass - NR Family	235	242	249	249	257	257	262	262	267	272	1.9
Winter Swim Pass - NR Ind.	140	144	148	148	153	153	156	156	161	166	3.1
Winter Swim Pass - Res 2 Person	-	-	-	-	-	-	126	126	131	136	3.8
Winter Swim Pass - NR 2 Person	-	-	-	-	-	-	197	197	202	207	2.5
Coupon Books - Res.	50	50	52.50	52.50	52.50	55	55	55	60	60	-
Babysitter Pass - Res.	38	39	40	40	41	42.50	45	45	50	55	10.0
Babysitter Pass - Non-Res.	54.60	56	58	58	60	62	65	65	70	75	7.1
Daily Admission - Res.	5.00	5.00	5.25	5.25	5.25	5.50	6	6	6	7	16.7
Daily Admission - NR	7.50	7.50	7.75	7.75	7.75	7.75	8	8	8	9	12.5
AM Wading Pool - Res.	3.00	3.00	3.25	3.25	3.25	3.25	3	3	4	5	25.0
AM Wading Pool - Non-Res.	5.00	5.00	5.25	5.25	5.25	5.25	5	5	6	7	16.7
Daily Admission - Evenings - Res.	2.25	2.25	2.50	2.50	2.50	2.75	3	3	3	4	33.3
Daily Admission - Evenings - NR	4.25	4.25	4.50	4.50	4.50	4.75	5	5	5	6	20.0
Olympic: Lap/Senior Swim - Res	2.50	2.50	2.75	2.75	2.75	2.75	3	3	3	4	33.3
Olympic: Lap/Senior Swim - NR	4.50	4.50	4.75	4.75	4.75	4.75	5	5	5	6	20.0
AQUATICS											
Water Babies/Toddlers	46	47	48	50	51	52	54	54	54	55	1.9
* Jr. Swim School	60	61	63	65	66	68	70	70	71	72	1.4
* Water Scouts	60	61	63	65	66	68	70	70	71	72	1.4
* Youth Swim Lessons	58	61	63	65	66	68	70	70	71	72	1.4
* Adult Swim Lessons	58	61	63	65	66	68	70	70	71	72	1.4
* Diving	60	61	63	65	66	68	70	70	71	72	1.4
Water Polo	-	48	48	50	52	53	55	55	55	55	-

Recreation Program Fees

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Change
AQUATICS (continued)											
Aqua-Fitness/Water Arthritis - Multiple Fees											
Pay At The Door	6	6	7	7	7	7	7	7	8	8	-
5 coupons	28	29	30	31	32	32	33	33	34	34	-
10 coupons	54	55	57	58	60	60	62	62	64	64	-
20 coupons	105	105	110	112	116	116	120	120	124	124	-
30 coupons	-	-	165	165	168	168	171	171	175	175	-
Muskie Swim Team-Summer											
8 & Under	-	-	143	148	153	160	165	170	170	175	2.9
9 & 10	-	-	143	148	153	160	165	170	170	175	2.9
11 & 12	-	-	153	158	163	173	178	183	183	188	2.7
13 - 18	-	-	246	251	256	256	261	266	266	271	1.9
Muskie Swim Team-Winter											
8 & Under	267	275	275	280	285	299	309	314	314	319	1.6
9 & 10	285	294	294	299	304	319	329	334	334	339	1.5
11 & 12	329	339	349	354	359	375	385	390	390	395	1.3
13 - 18	454	490	504	509	514	520	530	535	535	540	0.9
Inter-Park Swim Team	129	135	140	145	149	152	157	159	160	160	-
Otters	-	124	124	129	133	136	141	143	144	145	0.7
Stroke Clinic - Youth (12 classes)	79	81	83	83	84	84	85	85	85	85	-
LAKE ARLINGTON											
Rentals											
Daily Launch	5	5	5	5	5	5	5	5	7	7	-
Season Sticker-Res.	45	45	45	45	50	50	50	50	55	55	-
Season Sticker-NR	65	65	65	65	70	70	70	70	75	75	-
Storage - Winter	130	135	135	135	135	135	140	140	140	140	-
Storage- Summer All Racks	-	150	150	150	155	155	160	160	160	160	-
Storage- All Year All Racks	-	205	205	205	210	210	215	215	215	215	-
Sailboat Rental-Weekday	25	25	25	25	25	25	30	30	30	30	-
Sailboat Rental - Punch Card(5-1Hr. Rentals)	100	100	100	100	100	100	110	120	120	120	-
Paddleboat Rental-Weekend-1/2 hr.	8	9	9	10	10	10	12	12	12	12	-
Paddleboat Rental-Weekend-1 hr.	15	16	16	16	16	16	18	18	18	18	-
Pontoon Boat Rental (60 minutes)	-	-	-	-	-	45	45	45	45	45	-

Recreation Program Fees

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Change
LAKE ARLINGTON											
Programs											
Sailing Lessons - Adult (T/Th)	75	75	75	75	75	80	80	80	80	85	6.3
Sailing Lessons - Private (1 person)	55	55	55	55	55	60	60	60	60	65	8.3
Sailing Lessons - Family Weekend (2 people)	40	40	110	110	110	110	110	110	110	115	4.5
Sailing 101	77	78	80	80	82	82	84	84	84	86	2.4
All Day Sailing Camp	280	290	295	300	300	300	320	320	320	325	1.6
Half Day Sailing Camp	180	185	190	195	195	195	200	205	205	210	2.4
All Day Sailing Camp (Pre/Post Season)	180	185	190	195	195	195	200	205	205	210	2.4
Adventure Camp - 2 Days	90	95	95	95	97	98	101	105	105	110	4.8
Come Sail Away (1 day)	-	-	-	-	-	38	40	40	40	45	12.5
CENTER PROGRAMS											
Mini/Jr. Bulls	40	41	42	42	42	43	44	45	46	46	-
Advanced Bulls	48	49	50	50	50	51	51	52	53	53	-
Babysitting	49	51	52	52	53	53	54	55	56	56	-
Dog Obedience	51	55	60	62	63	65	66	69	70	70	-
Garden Plots	47	49	49	49	49	49	52	52	52	52	-
Gymnastics - 1hr/wk	162	178	178	178	178	88	92	92	92	92	-
Preschool Gymnastics	162	178	178	178	178	88	92	92	92	92	-
Karate-Pre	105	108	112	112	119	119	119	119	119	124	4.2
Karate-Youth	105	108	112	112	119	119	119	119	119	124	4.2
Karate-Adult (1 1/2 Hr.)	148	152	158	158	161	161	161	161	161	166	3.1
BIRTHDAY PARTIES											
Bronze Splash- Oly	315	315	315	315	325	325	325	325	325	325	-
Gold Splash- Oly	390	390	390	390	399	399	399	399	399	399	-
Silver Splash- Oly	345	345	345	345	355	355	355	355	355	355	-
Dance Party	-	300/250	250	250	260	260	265	270	270	270	-
Glaze Party	-	-	-	325/280	280	280	280	285	285	285	-
Old Fashioned Party	-	275/250	250	250	260	260	265	270	270	270	-
Princess Party	-	300/275	275	275	285	285	285	270	270	270	-
Splish Splash Party	-	-	-	-	-	-	265	270	270	270	-
Sports Party	-	300/250	250	250	260	260	265	270	270	270	-
Tie-Dye Party	-	-	-	-	-	-	265	270	270	270	-
Wet Clay Party	-	-	-	330/285	285	285	285	290	290	290	-

Recreation Program Fees

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Change
GENERAL PRE-SCHOOL/INFANT & CAMPS											
Adult/Tot Timeout	30	31	32	36	36	36	37	37	38	39	2.6
Infant Programs	47	49	50	51	52	53	54	55	56	57	1.8
(1) Kid Rock	52	52	45	55	55	55	55	55	55	59	7.3
Kids Club	78	70	70	71	72	73	74	75	76	77	1.3
Kindermusic	84	75	77	78	85	85	85	85	85	89	4.7
Lunch Bunch	112	112	112	112	113	113	113	114	114	115	0.9
Mini Gym/Motor Midgets	51	53	54	55	56	57	58	59	60	61	1.7
Playcenter-2 days/wk. 3-4 yr.	887	914	941	956	975	995	1,015	1,035	1,088	1,110	2.0
Playcenter-3 days/wk. 4-5 yr.	1,365	1,406	1,450	1,475	1,500	1,530	1,560	1,591	1,676	1,710	2.0
Pre-K Horray	223	224	225	225	225	225	229	230	231	232	0.4
Preschool Academy	-	133	135	136	137	137	139	140	141	142	0.7
Twice as Nice (1.5 hr.)	83	85	86	87	88	89	90	91	92	93	1.1
What's Cooking	56	57	58	59	60	61	62	63	64	65	1.6
Wigglin Gigglin Fun	-	-	-	42	42	43	44	45	46	47	2.2
CAMPS											
Kaleidoscopes 3 Hrs./Day - 2 days/wk.	205	211	217	219	222	227	232	237	239	243	1.7
Kaleidoscopes 2 1/2 Hrs./Day - 2 days/wk.	170	175	180	182	185	189	194	199	201	203	1.0
Kaleidoscopes 3 Hrs./Day - 3 days/wk.	307	316	325	327	330	340	348	355	355	350	(1.4)
Day Camp (2 wk. Session)	254	261	268	273	278	283	288	294	299	305	2.0
P.M. Camp - 3 hrs. (5 wk. Session)	294	313	321	341	358	364	369	371	371	371	-
*Vacation Camp (11 hrs./day)	47	48	49	50	51	52	53	54	54	54	-
SENIOR ADULT PROGRAMS											
Art - Craft Classes (fee varies)											
Art-Knitting + Crochet- 2 hrs and supplies (70/30)	48	50	52	54	56	57	57	59	60	61	1.7
Art - Oil Painting (includes supplies)	75	77	79	81	83	85	87	89	92	95	3.3
Art - Quilting - Volunteer Instructor	28	29	30	31	32	33	34	39	41	43	4.9
Art - Sketch and Paint(includes supplies)	75	-	-	-	-	-	-	-	-	-	-
Art - Watercolors (includes supplies)	75	77	79	81	83	85	87	89	91	95	4.4
Dance - Ballroom	38	41	44	47	50	50	51	52	54	-	(100.0)
Dance- Be Moved (70/30) Cupani	-	-	-	-	52	52	54	54	56	58	3.6
Dance - Line (Contract 70-30) Toomey	6	6	7	7	7	7	7	7	8	8	-
Dance - Line (Contract 70-30) Hoffman	5.00	5.50	6	6.25	6.25	6.25	6.50	7	8	8	-
Dance - Round (Contract - 70/30) Hoffman	5	5.50	6	7	7	7	7	7	8	8	-
Dance - Square (Contract 70-30) Smulson/Hoffman	6	6	6	6	7	7	-	-	-	55	-
Dance - Tap	39	42	45	48	50	52	54	56	56	58	3.6
Fitness- Pilates	-	-	-	-	50	52	54	56	-	-	-

Recreation Program Fees

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Change
SENIOR ADULT PROGRAMS											
Fitness Trim Time (2x/week)	76	80	84	88	90	92	94	96	98	98	-
Fitness - Tai Chi - 8 wks.	39	42	45	47	49	50	51	52	53	55	3.8
Fitness - Yoga (1.5 hrs.)	56	59	62	65	68	70	72	74	76	78	2.6
Fitness Yoga-Chair (1 hr.)	38	41	44	47	50	52	54	56	58	60	3.4
Fitness - Yogacise	38	41	44	47	50	52	54	56	58	60	3.4
Fitness - Zumba (Gold)	39	42	45	48	50	52	54	56	58	60	3.4
Fitness Center-Annual Membership AAC	107/137	111/141	115/145	119/149	123/153	127/157	131/161	135/165	139/169	143/173	3/2.4
Fun & Fitness and AAC - Annual Combo Pass/Renewal	255/280	260/285	265/290	270/295	275/300	280/305	285/310	290/315	295/320	300/325	1.7/1.6
Fitness Center-6 mos. Membership/AAC	77/87	80/90	83/93	86/96	89/99	92/102	95/105	97/107	99/109	101/111	2.1/1.9
Fun & Fitness - Unlimited Annual/Renewal	188/198	189/199	190/200	191/201	192/202	193/203	194/204	195/205	196/206	196/206	.5/5
Fun & Fitness&AAC-6 mos. Combo Pass	152/162	154/164	156/166	158/168	160/170	162/172	164/174	166/176	168/178	170/180	1.2/1.1
Fun & Fitness-Unlimited 6 months Mem.	102/112	105/115	108/118	111/121	114/124	117/127	120/130	123/133	126/136	129/139	2.4/2.3
Fitness Punch Pass-classes	15x's/55	14x's/55	15x's/60	14/60	15/65	14/65	14/70	15/70	14/75	14/75	-6.7/7.1
Personal Training	-	-	-	31	33	34	35	35	38	38	-
Other Special Events-Fee Varies											
Bridge	40	42	44	47	50	52	47	49	51	53	3.9
Mahjongg	-	-	-	-	25	25	39	40	42	44	4.8
Tour Membership Renewal/Annual/Household	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	-
Woodcarving - Volunteer Instructor	31	32	33	34	35	36	37	38	39	40	2.6
Woodshop Classes (fee varies)											
Woodshop Punch Pass (6 visits)	30	30	30	30	30	30	30	30	30	30	-
Woodshop Punch Pass (10 Visits)	50	50	50	50	50	50	50	50	50	50	-
Woodshop Punch Pass - daily	8	8	10	10	10	10	10	10	10	10	-
VISUAL ARTS											
ABC Art	54	56	56	57	57	58	58	59	60	60	-
Art Club	-	-	-	-	70	70	71	71	72	72	-
Art Studio (2 hrs.)	-	-	-	-	130	130	131	132	132	133	0.8
Arts Alive-1 day/ wk.-mts 1.75 hrs/3.5-5 yrs	61	65	65	65	67	67	67	67	68	68	-
Arts Alive-1 day/wk.-mts. 2.5 hrs/5-7yrs.	77	81	81	81	83	83	83	83	84	84	-
Arts Alive-2 days/ wk.-mts 2.5 hrs/5-7 yrs.	123	127	130	133	135	138	140	141	144	144	-
Artsy Doodlers	-	-	-	-	-	-	58	60	62	62	-
Basic Drawing	58	61	63	64	65	65	66	66	67	67	-
Cartoon Drawing	58	61	63	64	65	65	66	66	67	67	-
Clayworks Preschool	54	56	56	57	57	58	58	59	60	61	1.7
Clayworks Teen (1.5 hrs.)	-	-	-	-	104	104	105	105	106	107	0.9
Clayworks-Youth (1.25 hrs.)	76	80	83	86	87	87	88	88	89	90	1.1
Arts Alive-2 days/wk.-mts. 2.5 hrs/7-9 yrs.	123	127	130	133	135	138	140	141	144	144	-

Recreation Program Fees

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Change
VISUAL ARTS (continued)											
Inspiration Studio (1.5 hrs.)	-	-	-	-	104	104	105	106	106	106	-
Krafty Kids	54	56	56	57	57	58	58	59	60	60	-
Messy 3D Art	-	-	-	-	70	70	71	71	72	72	-
Mini Artist & Mini Artist w/Adult	54	56	56	57	57	58	58	59	60	60	-
Multimedia Drawing	58	61	63	64	65	65	66	66	67	67	-
Oil Painting/Watercolor/Acrylics (1 hr.)	68	70	73	74	74	74	75	76	76	77	1.3
Paint, Paint & More Paint	54	56	56	57	57	58	58	59	-	-	
Painting with Acrylics	62	65	68	64	65	65	66	66	67	67	-
Pottery (2 hrs.)	135	138	141	143	143	143	144	145	145	146	0.7
Seasonal Titles - 8 weeks - 45 min.	54	56	56	57	57	58	58	59	60	60	-
Seasonal Titles - 8 weeks - 45 min.	58	61	63	64	65	65	66	66	67	67	-
Winter Adventure- 3 days-mts. 2 hrs.	50	53	56	57	58	58	58	59	60	60	-
Winter Adventure-2 day-mts 2 hrs.	34	37	38	39	40	40	40	41	42	42	-
PERFORMING ARTS											
Preschool Dance-15 Weeks											
Tots In Motion (8 weeks - 30 min.)	-	-	50	51	51	52	52	53	54	54	-
Ballet, Tap & Tumbling I (45 min.)	98	101	104	105	105	106	107	108	109	109	-
Ballet, Tap & Tumbling II (45 min.)	98	101	104	105	105	106	107	108	109	109	-
Mini Jazz (45 min)	-	-		105	105	106	107	108	109	109	-
Ballet, Tap & Tumbling III (1 hr.)	109	112	115	116	116	117	118	119	124	124	-
Baton	39	34	35	35	35	35	38	38	38	44	15.8
Ballet	109	113	116	117	117	118	120	123	124	124	-
Jazz	109	113	116	117	117	118	120	123	125	125	-
Tap	109	113	116	117	117	118	120	123	124	124	-
Combinations	109	113	116	117	117	118	120	123	124	124	-
VIBE	165	169	174	143	143	144	146	149	175	175	-
Dance Camp-8 Wks- 1 ½ day/2 days per week	255	259	262	264	**186	187	189	197	198	198	-
Adult Dance (ages 14 & over)-15 Wks. (1 hr.)											
Ballet	117	121	124	126	126	127	129	129	130	130	-
Jazz	117	121	124	125	125	126	128	129	130	130	-
Pointe	118	122	125	127	127	128	131	131	132	132	-
Tap	117	121	124	125	125	126	128	129	130	130	-
Combinations	117	121	124	125	125	126	128	129	130	130	-

Recreation Program Fees

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	14/15	14/15	Change
PERFORMING ARTS (continued)											
Drama											
Musical Theater Extravaganza - 8 Wks.	60	63	63	63	63	90	90	90	70	70	-
Broadway Beginners - 8 Wks.	54	57	57	57	57	90	90	90	70	70	-
Ready, Set, Act - 8 Wks.	60	63	63	63	63	90	90	90	70	70	-
Music											
Intro to Music (30 min.)	44	46	46	46	47	47	47	47	47	47	-
Winter Break Music Camp 12 days/week	-	-	-	-	-	16	16	16	16	16	-
Private Piano - Contractual	70/30	70/30	70/30	70/30	70/30	70/30	70/30	70/30	70/30	70/30	-
MUSEUM											
General Museum Classes											
Antiques	47/50	47/50	48/51	48/51	48/51	48/51	49/52	49/52	50/53	50/53	0/0
Antique Appraisals	-	-	5	5	5	5	5	5	5	5	-
Art Around The Town	-	-	-	-	5/8	5	5	5	5	5	-
Digital Photography	-	-	-	-	-	-	-	55-70	55-70	55-70	-
Car Show (per car registration)	-	-	-	-	-	-	-	10.00	10.00	15.00	-
Children's Craft Classes (fee varies- 1 day classes)	15/18	16/20	16/20	16/20	16/20	16/20	16/20	16/20	16/20	17/21	0/0
Children's Education Classes	19/24	19/24	22/27	22/27	22/27	22/23	23/28	23-30	23/30	15/30	0-7.1
High Tea at Banta	18/23	18/23	19/24	19/24	17/19/24	20/25	20/25	22/27	22/27	23/28	10-8
PreSchool Teacher Trainings	-	-	-	-	-	-	-	10-40	10-40	10-40	-
Scrapbooking	-	-	-	33/40	36/44	36/34	38/46	38/46	38/46	39/47	-
Special Event - Adult - (Irish Fest/Fri.)	5	7	7	8	8	8	8	8	8	8	-
Special Event - Child - (Irish Fest/Fri.)	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	-
Special Event - Adult - (Irish Fest/Sat.)	8	8	8	9	9	9	9	9	9	9	-
Special Event - Child - (Irish Fest/Sat.)	3	3	3	3	3	3	3	3	3	3	-
Tollhouse Cookie House (per family)	18/23	18/23	19/24	19/24	19/24	19/24	21/26	21/26	21/26	-	-
Scout Programs (Per Child)											
Pioneer Petals (Daisy)	-	-	-	-	-	-	-	4.00	4.00	4.50	12.5
Girl Scouts	-	-	-	-	-	-	5.00	5.00	5.00	5.00	-
Tiger	-	-	-	-	3.00	3.50	3.50	4.00	4.00	4.50	12.5
Webelos	-	-	-	-	-	-	5.00	5.00	5.00	5.50	10.0
Bear	16.00	16.00	16.50	16.50	16.50	16.50	16.50	16.50	16.50	17.00	3.0
Wolf	-	-	-	-	7.50	7.50	7.50	7.50	7.50	8.00	6.7
School Programs (Per Child)											
Harvest Home	-	2.75	3.50	3.50	3.50	3.50	3.50	4.00	4.00	4.50	12.5
Movin West, Historic House, History Walk	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00	5.50	10.0
Story Garden Walk	3.00	3.25	3.25	3.25	3.50	3.50	3.50	4.00	4.00	4.50	12.5
Young Pioneers	3.25	3.25	3.50	3.50	3.50	3.50	3.50	4.00	4.00	4.50	12.5

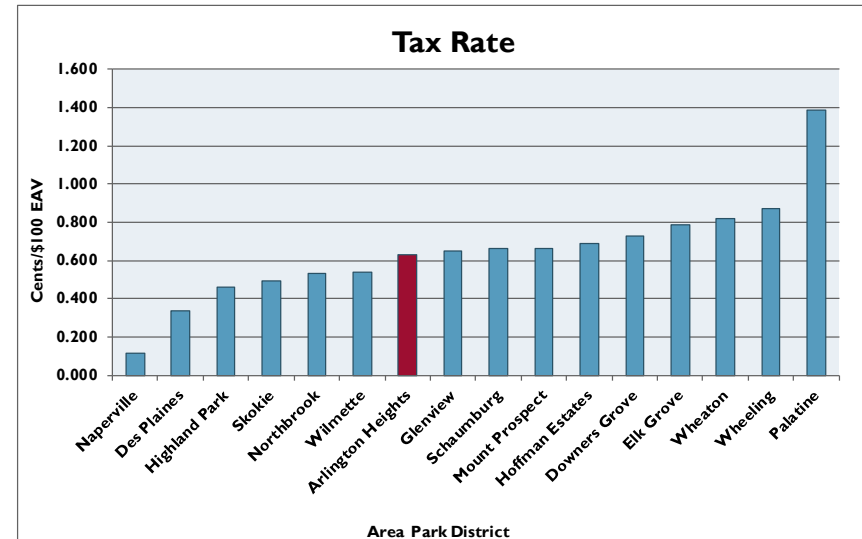
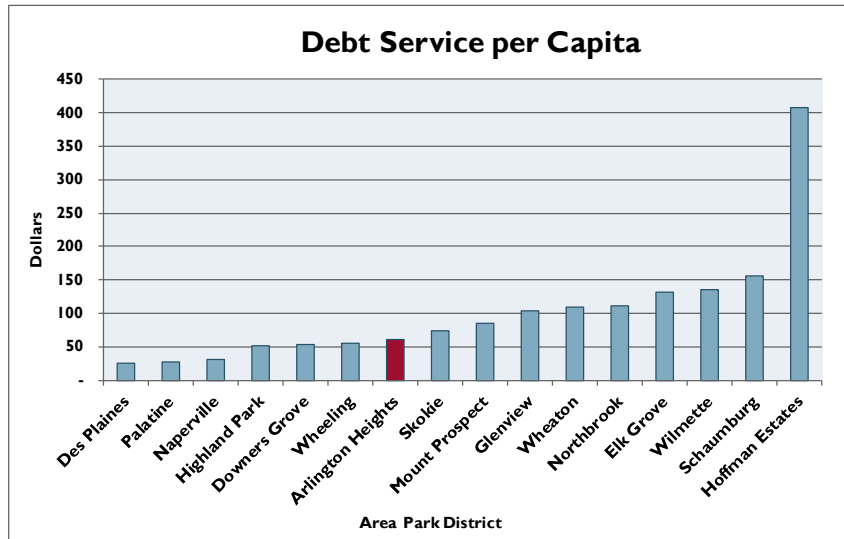
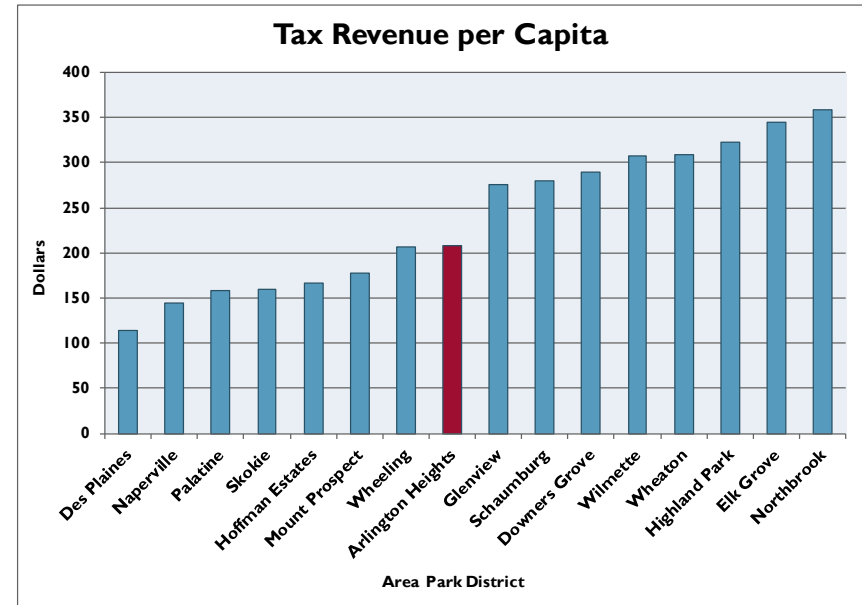
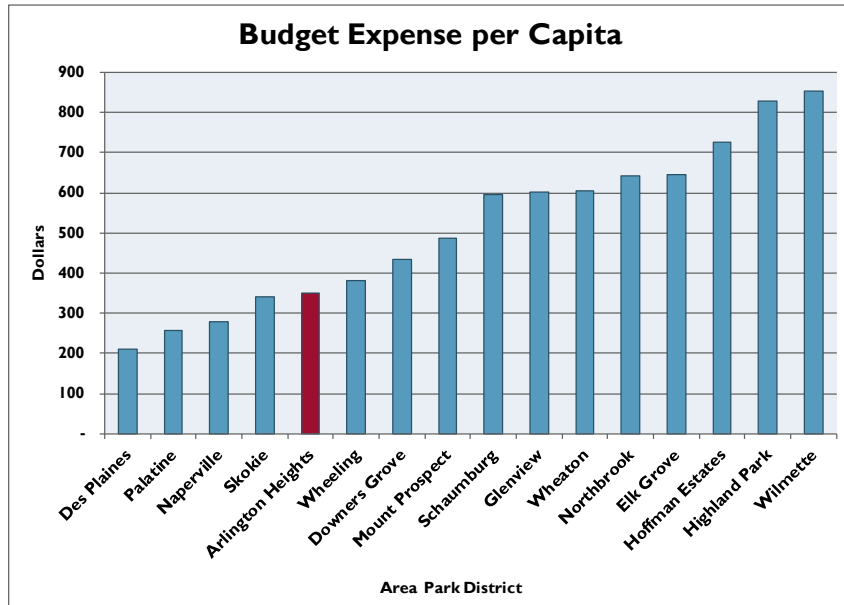
Recreation Program Fees

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Change
CHILDREN AT PLAY (C.A.P.) DISTRICT 21											
Before & Aft. 4-5 days/wk.-A	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,187	2,187	2,187	-
Second Child Discount-B	1,926	1,926	1,926	1,926	1,926	1,926	1,926	1,962	1,962	1,962	-
Before School 4-5 days/wk.-C	990	990	990	990	990	990	990	1,008	1,008	1,008	-
Second Child Discount-D	891	891	891	891	891	891	891	909	909	909	-
After School 4-5 days/wk.-E	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,260	1,260	1,260	-
Second Child Discount-F	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,134	1,134	1,134	-
Before & Aft. 1-3 days/wk.-G	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,503	1,503	1,503	-
Second Child Discount-H	1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,350	1,350	1,350	-
Before School 1-3 days/wk.-I	666	666	666	666	666	666	666	675	675	675	-
Second Child Discount-J	594	594	594	594	594	594	594	612	612	612	-
After School 1-3 days/wk. -K	828	828	828	828	828	828	828	846	846	846	-
Second Child Discount-L	747	747	747	747	747	747	747	765	765	765	-
CHILDREN AT PLAY (C.A.P.) DISTRICT 59											
Before & Aft. 4-5 days/wk.-A	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,241	2,205	2,205	-
Second Child Discount-B	1,926	1,926	1,926	1,926	1,926	1,926	1,926	2,016	1,980	1,980	-
Before School 4-5 days/wk.-C	990	990	990	990	990	990	990	1,035	1,026	1,026	-
CHILDREN AT PLAY (C.A.P.) DISTRICT 59											
Second Child Discount-D	891	891	891	891	891	891	891	936	945	945	-
After School 4-5 days/wk.-E	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,296	1,314	1,314	-
Second Child Discount-F	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,170	1,188	1,188	-
Before & Aft. 1-3 days/wk.-G	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,530	1,548	1,548	-
Second Child Discount-H	1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,377	1,395	1,395	-
Before School 1-3 days/wk.-I	666	666	666	666	666	666	666	693	702	702	-
Second Child Discount-J	594	594	594	594	594	594	594	621	630	630	-
After School 1-3 days/wk. -K	828	828	828	828	828	828	828	864	873	873	-
Second Child Discount-L	747	747	747	747	747	747	747	774	783	783	-
CHILDREN AT PLAY (C.A.P.) DISTRICT 25											
Before & Aft. 4-5 days/wk.-A	2,142	2,142	2,142	2,223	2,223	2,223	2,223	2,257	2,277	2,277	-
Second Child Discount-B	1,926	1,926	1,926	2,007	2,007	2,007	2,007	2,034	2,052	2,052	-
Before School 4-5 days/wk.-C	990	990	990	1,026	1,026	1,026	1,026	1,044	1,062	1,062	-
Second Child Discount-D	891	891	891	927	927	927	927	945	954	954	-
After School 4-5 days/wk.-E	1,233	1,233	1,233	1,278	1,278	1,278	1,278	1,296	1,314	1,314	-
Second Child Discount-F	1,107	1,107	1,107	1,152	1,152	1,152	1,152	1,170	1,188	1,188	-
Before & Aft. 1-3 days/wk.-G	1,485	1,485	1,485	1,539	1,539	1,539	1,539	1,548	1,566	1,566	-
Second Child Discount-H	1,341	1,341	1,341	1,386	1,386	1,386	1,386	1,395	1,413	1,413	-
Before School 1-3 days/wk.-I	666	666	666	693	693	693	693	702	711	711	-
Second Child Discount-J	594	594	594	621	621	621	621	630	639	639	-
After School 1-3 days/wk. -K	828	828	828	855	855	855	855	873	882	882	-
Second Child Discount-L	747	747	747	774	774	774	774	783	792	792	-

Recreation Program Fees

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Change
SPORTS CLASSES											
Adult & Tot Sports Stop	48	49	49	49	51	54	54	57	58	63	8.6
Fun With Football	-	-	-	49	51	54	54	57	58	63	8.6
Little Dribblers	-	-	-	49	51	54	54	57	58	63	8.6
Nothin' But Net	48	49	49	49	51	54	54	57	58	63	8.6
Pee Wee Sportsters Camp	44	44	44	44	44	54	54	57	58	63	8.6
Sporting Encounters	48	49	49	49	51	54	54	57	58	63	8.6
Sportskids Floor Hockey	-	-	-	-	-	54	54	57	58	63	8.6
Sports Kids LaCrosse	-	-	-	-	-	54	54	57	58	63	8.6
Sportsters/Pee Wee Sportsters	48	49	49	49	51	54	54	57	58	63	8.6
Start Smart Golf	48	49	49	49	51	54	54	57	58	63	8.6
SAFETY TOWN											
Safety Town - 1 wk. program	48	49	49	49	51	54	54	64	66	68	3.0
FITNESS											
Group Fitness (At Door)	8	8	8	8	9	9	9	9	9	10	11.1
6 PUNCHES/5	-	-	-	-	-	-	40	35	35	35	-
12 PUNCHES/10	62	63	65	67	68	71	78	65	65	65	-
18 PUNCHES/20	80	82	84	86	88	91	99	120	120	120	-
24 PUNCHES/30	95	98	100	103	105	108	120	165	165	165	-
ATHLETICS											
Soccer-Youth	51	55	57	57	59	59	61	63	63	68	7.9
Soccer-Travel	105	110	120	130	145	145	145	145	-	-	-
U8/U9	-	-	-	-	-	-	-	700	850	900	5.9
U/10	-	-	-	-	-	-	-	900	1,050	1,150	9.5
U11/U14	-	-	-	-	-	-	-	1,100	1,250	1,300	4.0
High School	-	-	-	-	-	-	-	950	1,100	1,150	4.5
Volunteer	-	-	-	-	-	-	-	405	600	600	-
T-Ball	62	64	66	67	68	68	69	70	70	71	1.4
Basketball-Youth	75	76	78	79	80	80	82	83	84	85	1.2
Basketball-Adult	545	550	560	560	600	605	620	620	620	625	0.8
High School Baseball	1,050	1,075	1,100	1,125	1,175	1,200	1,200	1,200	1,200	1,200	-
High School Volleyball Leagues	215	220	225	225	225	225	230	230	230	230	-
Hoops & Headers	165	175	180	180	185	185	185	190	190	190	-
Youth Volleyball	75	80	82	84	84	85	86	87	88	89	1.1
Volleyball-CoRec	310	315	320	320	330	340	345	345	345	355	2.9
Football-Mens'	615	620	625	625	630	700	710	710	710	710	-
Softball											
"B" & "C" Leagues	550	560	570	570	575	600	610	610	610	610	-
Melas Leagues	750	750	765	765	765	800	800	800	800	800	-

Area Park District Comparisons — Most Recent Budgets



Source: Illinois Comptroller Website - Local Government Annual Financial Reports
<http://www.comptrollerconnect.ioc.state.il.us/Office/LocalGovt>

Grant History

Table 10



Park/Location	Project	Grant/Donation Source	Year	Amount
Willow	Tree Plantings	SBA Grant	1983	\$18,700
Prairie	Park Improvements	Community Development Block Grant	1984	61,000
Olympic	Land Acquisition	LAWCON	1986	150,000
Recreation Park	Swimming Pool	LAWCON	1986	200,000
Lake Arlington	Pathway Construction	OSLAD	1990	200,000
Lake Arlington	Pathway Construction	Bicycle	1990	175,000
Lake Arlington	Pathway Construction	OSLAD	1992	175,000
McDonald Creek	Bike Path	IL Department of Conservation	1993	50,000
Melas	Athletic Field Construction	OSLAD	1994	200,000
Melas	Athletic Field Construction	OSLAD	1995	200,000
Pioneer	Pool Renovation	OSLAD	1997	200,000
Melas	Perimeter Pathway	Legislative (through Village of Mt. Prospect)	1998	500,000
Administration Center	South Wing Renovation	Legislative	1999	500,000
Hasbrook	Pathway Reconstruction	Legislative	1999	130,000
Lake Terramere	Playground Renovation	Legislative	1999	100,000
Patriots	Soccer Field Renovation	Legislative	1999	70,000
Frontier	Pool Renovation	OSLAD	2000	400,000
Greenbrier	Playground Renovation	Legislative	2000	50,000
Hasbrook	Playground Renovation	Legislative	2000	90,000
Rand-Berkley	Athletic Field Renovation	Legislative	2000	50,000
Recreation	Baseball Field Lighting	Legislative	2000	105,000
Sunset Ridge	Playground Renovation	Legislative	2000	25,000
Museum	HVAC Improvements in Pop Factory	IDNR	2000	20,000
Museum	Exhibit Design for Small Museums Class	Illinois Humanities Council - Technical Assistance Grant	2000	500
Museum	Climate control project - Muller and Banta Houses	Legislative	2000	100,000
Museum	Climate control project - Muller and Banta Houses	Arlington International Racecourse - Pony Auction	2000	2,700

Grant History

Table 10



Park/Location	Project	Grant/Donation Source	Year	Amount
Museum	Heritage Gallery Picture Hanging	Frontier Days, Inc.	2000	1,800
Museum	Heritage Gallery	Arlington Eve	2000	8,500
Museum	Local History Coloring/Activity Book for Grades K-3	State Museum Program Grant	2000	9,850
Museum	Irish Fest	Illinois Arts Council	2001	1,500
Museum	ADA Videos - Banta and Muller Houses	IDNR	2001	2,000
Prairie	Ballfield Renovation	Legislative	2002	20,000
Museum	Irish Fest	Illinois Arts Council	2002	1,000
Museum	Website development – Kids Connect	IDNR	2002	10,000
Museum	Historic Trading Card Series	IDNR - Museum Operating Grant	2002	7,602
Museum	Irish Fest	Illinois Arts Council	2003	500
Forest View	Lighting Improvements	Illinois Clean Energy Grant	2005	36,720
Sunset Meadows	Pathway and Recreation Amenities	OSLAD	2006	400,000
Administration Center	Replace Magnetic Ballasts	Illinois Clean Energy Grant	2007	6,192
Recreation Programs	Responsible Sports & Community Grant	Liberty Mutual	2008	2,500
Memorial Park	Park Improvements	Legislative	2008	25,000
Patriots	Playground Renovation	Legislative	2008	50,000
Recreation Programs	Family Reading Program/ Literacy	Target	2009	1,500
Recreation Programs	Enrichment for Preschoolers	Target	2011	2,000
Forest View	Tennis Court Improvements	USTA	2012	14,000
Frontier Park	Outdoor Recreation Amenities	OSLAD	2013	400,000
Museum	Museum Campus Signs	IDNR	2014	43,800
Camelot Park	Community Center Renovation	PARC	2014	2,500,000
Total all grants received				<u><u>\$7,317,364</u></u>



Economic Characteristics of the District

Ten Largest Taxpayers

Tax Payer Name	2014	
	Equalized Assessed Value	Percent of District's Total EAV
Luther Village	\$ 31,495,633	1.31%
Town & Country Chicago	19,226,193	0.80%
Amcap Northpoint LLC	17,119,899	0.71%
New Plan Excel Prop. Tr.	14,423,784	0.60%
Nokia Siemens Networks	11,925,588	0.50%
Tanglewood Apts	11,176,267	0.46%
Allyson Massengill	10,557,262	0.44%
YPI Arlington	10,455,613	0.43%
John Hancock Life Ins.	9,838,289	0.41%
Stonebridge Real Estate	9,505,771	0.40%
	\$ 145,724,299	6.06%

Principal Employers

Employer	2015		
	Number of Employees	Rank	Percentage of Total District
Northwest Community Healthcare	4,000	1	5.3%
Clearbrook	1,000	2	1.3%
Paddock Publications, Inc.	550	3	0.7%
AMITA Health	500	4	0.7%
Dex One Corporation	500	5	0.7%
R.H. Donnelly, Inc.	500	6	0.7%
Level 3 Communications, LLC	500	7	0.6%
Paylocity Corporation	500	8	0.4%
Kroeschell, Inc.	450	9	0.4%
Gurtz Electric Co.	300	10	0.3%

Equalized Assessed Value and Actual Value of Taxable Property

Tax Year	Residential Property	Commercial Property	Railroad Property	Industrial Property	Total Taxable Equalized Assessed Value	Total Direct Tax Rate	Estimated Full Market Value
2005	1,713,805,355	628,645,317	391,482	273,088,694	2,615,930,848	0.466	7,847,792,544
2006	1,753,036,509	693,750,417	389,265	272,219,762	2,719,395,953	0.461	8,158,187,859
2007	2,102,491,127	776,254,462	424,008	318,092,866	3,197,262,463	0.404	9,591,787,389
2008	2,303,455,031	786,507,903	460,399	336,197,978	3,426,621,311	0.379	10,279,863,933
2009	2,496,901,209	736,777,878	549,104	283,432,935	3,517,661,126	0.392	10,552,983,378
2010	2,276,816,878	707,298,938	879,364	264,280,870	3,249,276,050	0.450	9,747,828,150
2011	2,136,866,824	599,845,435	719,722	227,180,558	2,964,612,539	0.496	8,893,837,617
2012	1,969,637,182	560,992,292	810,919	211,970,739	2,743,411,132	0.545	8,230,233,396
2013	1,671,686,858	506,408,932	996,997	202,241,686	2,381,334,473	0.636	7,144,003,419
2014	1,759,764,984	517,129,616	1,037,926	128,205,301	2,406,137,827	0.633	7,218,413,481

Overlapping General Obligation Bonded Debt

3 2 5

Taxing Body	Outstanding Debt	Percent	Amount
Cook County	3,466,976,750	1.877%	\$ 65,065,036
Cook County Forest Preserve District	118,610,000	1.877%	2,225,964
Metropolitan Water Reclamation District	2,592,374,007	1.914%	49,608,703
Village of Arlington Heights	42,540,000	93.216%	39,654,198
Village of Mount Prospect	48,130,000	2.777%	1,336,641
Village of Palatine	89,362,180	0.090%	80,384
City of Prospect Heights	48,130,000	7.839%	3,772,979
City of Rolling Meadows	11,495,000	0.621%	71,407
Com. Cons. School District Number 15	19,690,087	0.937%	184,566
Com. Cons. School District Number 21	40,805,000	20.739%	8,462,720
School District Number 23	9,940,000	37.037%	3,681,470
School District Number 25	9,050,000	96.086%	8,695,738
School District Number 57	7,045,000	3.723%	262,290
School District Number 59	20,685,000	14.004%	2,896,759
High School District Number 211	11,380,000	0.021%	2,445
High School District Number 214	42,800,000	31.866%	13,638,693
Community College District No. 512	170,935,000	14.301%	24,446,196
Total Overlapping Bonded Debt			\$ 224,086,189

APPENDIX

Glossary of Terms

Accounting Procedures - All processes, which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System - The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flow.

Activity - The smallest unit of budgetary accountability and control for a specific function within the Park District.

ADA – Americans with Disabilities Act, legislation that defines basic accessibility standards for facilities, programs and informational material.

AED – Automated external defibrillators or portable defibrillators, which operate automatically to restore heartbeat are now located at most of the District’s facilities.

Appropriation - An authorization granted by the Board of Commissioners to make expenditures and to incur obligations for purposes specified in the Budget and Appropriations Ordinance.

ArcGIS - ArcGIS is a geographic information system (GIS) for working with maps and geographic information. It is used for: creating and using maps; compiling geographic data; analyzing mapped information.

Assessed Valuation - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Assets – Property owned by the District.

Audit - A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management’s accounting system to determine the extent to which internal accounting controls are both available and being used.

Audit Report - The report prepared by an auditor covering the audit or investigation made.

Basis of Accounting – A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the

measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

Board of Commissioners – Independent board of five individuals elected at large by the residents of the Arlington Heights Park District.

Bond – A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest a specified rate.

Budget and Appropriation Ordinance – A legal document adopted by the Board authorizing expenditures.

Budget Deficit - For any given year, an excess of budget expenses over budget receipts. The amount of the deficit is the difference between expenses and receipts.

Budget Surplus - For any given year, an excess of budget receipts over budget expenses. The amount of the surplus is the difference between receipts and expenses.

Capital Budget - A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

Capital Improvement Program - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Improvement - Includes any expenditure over \$5,000 for repair and replacement of existing infrastructure as well as development of new facilities to accommodate future growth.

Capital Asset (Outlay) - Purchase of an asset with a value greater than \$5,000 that is intended to continue to be held or used for a period greater than three years. Capital Outlay can be land, buildings, machinery, vehicles, furniture, and other equipment.

Glossary of Terms

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, special assessment funds, and trust funds).

Certificate of Deposit - A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period and specified rate of interest.

Committee of the Whole – Board of Commissioners Committee consisting of all the Board members and is chaired by the Board Vice-President. No action may be taken at a Committee of the Whole meeting.

Contingency - An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Debt Service - Payments of interest and principal on an obligation resulting from the issuance of bonds or other long-term debt.

Debt Service Fund - A fund established to account for the accumulation of resources for, the payment of, general long-term debt principal and interest.

Deficit - The excess of the liabilities of a fund over its assets

Designated Fund Balance – A portion of fund balance that represents the amount of real estate taxes recognized as revenue, but not collected.

Enterprise Fund - A fund that requires accounting for activities like a business where the results indicate income or loss from operations. The Park District has two Enterprise Funds, they are Heritage Tennis Club and Arlington Lakes Golf Club.

Equalization - The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

Equalization Factor (multiplier) -The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result

in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

Equalized Assessed Valuation (EAV) - The assessed value multiplied by the State equalization factor minus adjustments for exemptions. Taxes are calculated based on this property value.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

Expense Category - A means of identifying and analyzing the obligations incurred by the District in terms of the nature of the goods or services purchased (e.g., salaries and wages, supplies, contractual services, repairs, capital outlays) regardless of the function involved or purpose of the programs for which they are used.

Extension - The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fund - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounting - The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance - The excess of the District's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Corporate Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

Glossary of Terms



General Obligation Bonds - When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GIS - A geographic information system (GIS) lets us visualize, question, analyze, interpret, and understand data to reveal relationships, patterns, and trends.

Goals - Describe specific plans a department or agency has for upcoming and future years to implement Strategic Plan priorities. Goals identify intended end results, but are often ongoing and may not be achieved in one year.

Governmental Accounting Standards Board (GASB) - The ultimate authoritative body that sets accounting and financial reporting standards for state and local governments.

Government Finance Officers Association (GFOA) - An association of public finance professionals that have played a major role in the development and promotion of GAAP for state and local government since its inception in 1906.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. Under current GAAP, there are four governmental fund types - general, special revenue, debt service and capital projects.

GPS - The Global Positioning System (GPS) is a space-based satellite navigation system that provides location and time information in all weather conditions, anywhere on or near the Earth where there is an unobstructed line of sight to four or more GPS satellites.

Grant - A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

IAPD - Illinois Association of Park Districts is a statewide organization of park districts that ensures the quality of life through education, research and advocacy.

IDNR - The Illinois Department of Natural Resources (IDNR) is a cabinet-level department of the state government of Illinois. It is

headquartered in the state capital of Springfield. The IDNR operates the state parks and state recreation areas, enforces the fishing and game laws of Illinois, regulates Illinois coal mines, operates the Illinois State Museum system, and oversees scientific research into the soil, water, and mineral resources of the state.

IMRF - Illinois Municipal Retirement Fund, state established retirement fund for municipal workers. Both the employee and the District pay into this defined benefit plan.

IPRA - Illinois Parks and Recreation Association is a statewide organization of park and recreation professionals that advocates the lifetime benefits of parks, recreation and conservation.

Inclusion Costs - Expenses associated with the participation of an individual with disabilities in programs.

Income - A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Infrastructure - Capital assets such as roads, bridges, and water systems that have a longer life than most capital assets.

Interest Earnings - The earnings from available funds invested during the year in U.S. Treasury Bonds, Certificates of Deposit and other securities as approved in the Board of Park Commissioner's investment policy.

Investments - A security or other asset acquired primarily for the purpose of obtaining income or profit.

KPI - Key performance indicators (KPI) are a set of quantifiable measures used to gauge or compare performance in terms of meeting strategic and operational goals.

LAWCON - The federal Land & Water Conservation Fund program (known as both LWCF and LAWCON) is a grant program managed in Illinois by the Department of Natural Resources.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Glossary of Terms

Liabilities - Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Long Term Debt - Debt with a maturity of more than one year from the original date of issuance.

Maintenance - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current." Expenditures are recognized when the related fund liability is incurred. All governmental funds are accounted for using the modified accrual basis of accounting.

Net Income - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-Referendum Bonds - General Obligation Bonds that can be issued without a referendum based on outstanding debt service extensions when the tax cap went into effect.

NPRA – National Parks and Recreation Association is an organization of citizen boards and professionals interested in the parks and recreation operations in the United States.

NWSRA – Northwest Special Recreation Association is an association of seventeen park districts that pool resources in order to serve the recreation needs of adults and children with disabilities.

Objectives - Objectives are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or effort to improve services. Objectives are linked to Strategic Plan goals and accomplished in specific well-defined and measurable terms within a specific time frame.

Operating Budget - A financial plan outlining estimated revenues and expenditures and other information for a specified period excluding capital plan revenues and expenses (usually a fiscal year).

Operating Expenses - Fund expenses that are directly related to the fund's primary service activities.

Operating Funds - Resources derived from recurring revenue sources are used to finance ongoing operating expenditures.

Ordinance - A formal legislative enactment by the governing board of the Park District.

OSLAD – The Open Space Lands Acquisition and Development (OSLAD) Program is a state-financed grant program that provides funding assistance to local government agencies for acquisition and/or development of land for public parks and open space.

PARC Grant - The Park and Recreational Facility Construction Act (PARC) was created to provide grants to be disbursed by the DNR to eligible local governments for park and recreation unit construction projects.

PDRMA (Park District Risk Management Agency) - An agency that administers a joint risk management pool for government entities. The Park District is a member of PDRMA.

Program - An instructional or functional activity.

Property Tax Revenue - Revenue from a tax levied on the equalized assessed value of real property.

Per Capita - A unit of measure that indicates the amount of some quantity per person in the Park District.

Performance Measures - Indication of levels of activity, results of operations or outcomes of operations.

Public Hearing – The portions of open meetings held to present evidence and provide information on both sides of an issue.

Receipts - Cash received.

Resources - Total amounts available for appropriation including estimated revenues and beginning fund balances.

SBA - The Small Business Administration (SBA) is a United States government agency that provides support to entrepreneurs and small businesses.

Glossary of Terms

Special Revenue Funds - These funds are used to account for proceeds from specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. Funds included in this fund category are Recreation, Illinois Municipal Retirement, Liability Insurance, Land Dedication, Museum, Public Audit, Forest View Racquet and Fitness Club, Nickol Knoll Golf Club and Special Recreation.

Tax Cap – An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17).

Tax Levy - The total amounts to be raised by property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation.

Undesignated Fund Balance – The balance of net financial resources that are expendable or available for appropriation

User Fee - The payment of a fee for direct receipt of a service by the party benefiting from the service.

USTA - The United States Tennis Association (USTA) is the national governing body for the sport of tennis and the recognized leader in promoting and developing the sport's growth on every level in the United States.



Employee Headcount by Type

The Arlington Heights Park District has four employee classifications. The first classification is Full-Time Employees, which are non-clerical employees who work 2,080 hours per year or clerical employees who work 1,950 hours per year. Full-Time employees receive a range of employee benefits, including sick and vacation time and health insurance, and they contribute to and may eventually collect benefits from the Illinois Municipal Retirement Fund (IMRF).

The second classification is Affordable Care Act (ACA)-Eligible Full-time Equivalent Employees which are part-time employees who regularly work thirty (30) or more but less than forty (40) hours (or less than 37.5 hours for clerical positions) a week in a primary position on a three-quarters or year-round basis. This position is considered to be full-time solely for the determination of group health insurance eligibility as required under ACA. Employees in this classification are not eligible for any other benefits awarded to full-time regular employees.

The third classification is Part-Time Employees, which consists of Regular Part-Time Employees and Short-Term Part-Time Employees. Regular Part-Time Employees are regularly scheduled to work less than forty hours per week in a primary position on a year-round, continuous basis. Short-Term Part-Time Employees are employed to fill a specific position for a seasonal, temporary or limited period of time, generally less than three consecutive quarters during a calendar year. Some Regular Part-Time Employees may participate in IMRF, if they work more than 1,000 hours during the calendar year.

The fourth classification is Part-Time Health Insurance Eligible Tennis Professionals. These employees are employed as tennis professionals and are scheduled to work at least 1,450 court hours per calendar year to maintain their eligibility to participate in our group health insurance program. They are included in the Part-Time IMRF category in the table below.

	Administration & Finance	Parks & Planning	Recreation & Facilities	Total
2015/16 Budget				
Full-Time IMRF	17	45	41	103
Part-Time IMRF	4	5	69	78
Part-Time Regular and Short-Term (Non-IMRF)	7	32	998	1,037
Total	28	82	1,108	1,218
Year-End Estimate (at 1/26/16)				
Full-Time IMRF	17	45	41	103
Part-Time IMRF	4	5	72	81
Part-Time Regular and Short-Term (Non-IMRF)	7	29	1,007	1,043
Total	28	79	1,120	1,227
2016/17 Budget				
Full-Time IMRF	17	46	41	104
Part-Time IMRF	4	5	72	81
Part-Time Regular and Short-Term (Non-IMRF)	7	27	1,015	1,049
Total	28	78	1,128	1,234

The Arlington Heights Park District issued 1,229 W-2's to employees who worked for the Park District in 2015.

Total hours worked by all staff during 2015 was 57,513, or the equivalent of 244 full-time employees. This is 10,293 less hours and 5 fewer FTE's than 2013.



Position Status Report

	Actual					Projected				
	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21
Parks & Planning Department										
Director of Parks and Planning	1	1	1	1	1	1	1	1	1	1
Superintendent	2	2	2	2	2	2	2	2	2	2
Park Planner	2	2	2	2	2	2	2	2	2	2
Maintenance Supervisor II	2	2	2	2	2	2	2	2	2	2
Maintenance Supervisor I	1	1	1	1	1	1	1	1	1	1
Maintenance Labor	29	30	30	30	30	30	30	30	30	30
Clerical	1	1	1	1	1	1	1	1	1	1
Custodians	7	7	7	7	7	7	7	7	7	7
Total Parks and Planning Department	45	46	46	46	46	46	46	46	46	46
Finance and Personnel Department										
Director of Finance and Personnel	1	1	1	1	1	1	1	1	1	1
Superintendent of Human Resources	1	1	1	1	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1	1	1	1	1
MIS Supervisor	1	1	1	1	1	1	1	1	1	1
Training & Safety Supervisor	1	1	1	1	1	1	1	1	1	1
Account Clerks	5	5	5	5	5	5	5	5	5	5
Clerical	1	1	1	1	1	1	1	1	1	1
Courier	1	1	1	1	1	1	1	1	1	1
Total Finance and Personnel Department	12	12	12	12	12	12	12	12	12	12
Executive Director's Office										
Executive Director	1	1	1	1	1	1	1	1	1	1
Supt. of Marketing & Communications	1	1	1	1	1	1	1	1	1	1
Graphic Designer	1	1	1	1	1	1	1	1	1	1
Website Designer	1	1	1	1	1	1	1	1	1	1
Clerical	1	1	1	1	1	1	1	1	1	1
Total Executive Director's Office	5	5	5	5	5	5	5	5	5	5
Recreation and Facilities Department										
Director of Recreation and Facilities	1	1	1	1	1	1	1	1	1	1
Superintendent of Recreation	3	3	3	3	3	3	3	3	3	3
Recreation Supervisor II	9	9	9	9	9	9	9	9	9	9
Recreation Supervisor I	6	6	6	6	6	6	6	6	6	6
Golf Operations Supervisor	2	2	2	2	2	2	2	2	2	2
Asst. Golf Operations Supervisor	1	1	1	1	1	1	1	1	1	1
Superintendent of Golf Operations	1	1	0	0	0	0	0	0	0	0
Golf Club Maintenance Supervisor	2	2	2	2	2	2	2	2	2	2
Golf Maintenance Labor	3	2	2	2	2	2	2	2	2	2
Racquet Club Supervisor	2	2	2	2	2	2	2	2	2	2
Asst. Racquet Club Supervisor	2	2	2	3	3	4	4	4	4	4
Clerical	5	5	5	5	5	5	5	5	5	5
Custodians	3	3	3	3	3	3	3	3	3	3
Total Recreation and Facilities Department	40	39	38	39	39	40	40	40	40	40
Total Park District	102	102	101	102	102	103	103	103	103	103

Part-time Employee Salary Ranges

Categories	Pay Grades	Range	
		Min	Max
Operations Staff I	5-16	8.25	11.00
Operations Staff II	12-32	10.00	15.00
Aquatics I	5-16	8.25	11.00
Aquatics II	12-32	10.00	15.00
Clerical I	5-16	8.25	11.00
Clerical II	12-32	10.00	15.00
Clerical Specialist	28-52	14.00	20.00
Groundsman I	5-16	8.25	11.00
Groundsman II	12-32	10.00	15.00
Groundsman III/Specialist	28-52	14.00	20.00
General Program Instructor	12-72	10.00	25.00
Coordinator	28-172	14.00	50.00
Teaching Pro/Cert. Instructor	32-172	15.00	50.00

There have been several bills proposed in the last few years to increase minimum wage. Staff is monitoring these bills and their potential effect on the budget.

The Park District currently has 202 active and 453 inactives under \$9/hour. Most new hires in aquatics, house soccer refs (Pre-K and Grades 2-3), day camp counselors, CAP activity leaders, cashiers, concessions, gym attendants, recreation support staff, tennis desk staff and golf course starters/rangers are hired in at \$8.25-\$8.75 an hour.



Full-time Employee Salary Ranges

Position	Exempt? (Yes/No)	Min	Mid	Max
Courier	No	25,230	36,094	46,750
Custodian	No	28,147	40,069	51,898
Golf Club Maint. Grounds Worker I	No	28,147	40,069	51,898
Park Groundsman I	No	28,147	40,069	51,898
Account Clerk	No	31,402	44,703	57,900
Golf Club Maint. Grounds Worker II	No	31,402	44,703	57,900
Park Groundsman II	No	31,402	44,703	57,900
Park Groundsman III	No	34,858	49,873	64,597
Racquet Club Coordinator	No	34,858	49,873	64,597
Secretary/Receptionist	No	34,858	49,873	64,597
Administrative Secretary	No	38,891	55,640	72,069
Senior Accounting Clerk	No	38,891	55,640	72,069
Website Designer	No	38,891	55,640	72,069
Assistant Manager	Yes	42,746	61,157	79,216
General Trades Worker	No	42,746	61,157	79,216
Golf Club Maint. Mechanic	No	42,746	61,157	79,216
Graphic Designer	Yes	42,746	61,157	79,216
Irrigation Technician	No	42,746	61,157	79,216

Position	Exempt? (Yes/No)	Min	Mid	Max
MIS Technician	No	42,746	61,157	79,216
Park Planner I	Yes	42,746	61,157	79,216
Recreation Supervisor I	Yes	42,746	61,157	79,216
Carpenter	No	50,372	67,220	83,671
Custodial Supervisor	Yes	50,372	67,220	83,671
Electrician	No	50,372	67,220	83,671
Golf Club Maint. Supervisor	Yes	50,372	67,220	83,671
HVAC Mechanic/Plumber	No	50,372	67,220	83,671
Mechanic	No	50,372	67,220	83,671
Museum Administrator	Yes	50,372	67,220	83,671
Fleet Supervisor	Yes	55,640	73,885	92,128
Park Operations Supervisor II	Yes	55,640	73,885	92,128
Park Planner II	Yes	55,640	73,885	92,128
Recreation Supervisor II	Yes	55,640	73,885	92,128
Training and Safety Supervisor	Yes	55,640	73,885	92,128
Manager	Yes	61,157	81,210	102,078
MIS Supervisor	Yes	61,157	81,210	102,078
Division Manager	Yes	67,220	89,419	112,195

Nonexempt employees are covered by FLSA rules and regulations, and exempt employees are not. Exempt positions are excluded from minimum wage, overtime regulations, and other rights and protections afforded nonexempt workers. Employers must pay a salary rather than an hourly wage for a position for it to be exempt.



Analysis of Employee Wages

	General	Recreation	Museum	All Other Funds	Arlington Lakes Golf Club	Nickol Knoll Golf Club	Forest View Racquet & Fitness	Heritage Tennis	All Operating Funds Combined
2013/14 Actual									
Full-Time	\$ 2,706,503	2,169,051	73,044		405,508	59,614	197,843	291,628	5,903,190
Part-Time	274,900	3,401,480	77,084		348,595	86,650	280,933	234,318	4,703,959
Total Wages	\$ 2,981,403	5,570,531	150,127	-	754,103	146,264	478,775	525,946	10,607,149
Revenue	\$ 5,299,080	9,495,489	178,145	2,758,662	1,235,847	184,074	816,841	939,207	20,907,345
% of Revenue	56.26%	58.67%	84.27%	0.00%	61.02%	79.46%	58.61%	56.00%	50.73%
2014/15 Actual									
Full-Time	\$ 2,740,781	2,557,811	74,125		438,024	61,630	269,255	333,573	6,475,199
Part-Time	262,143	3,386,811	69,053		360,754	89,349	206,751	218,796	4,593,657
Total Wages	\$ 3,002,924	5,944,622	143,178	-	798,778	150,979	476,006	552,369	11,068,855
Revenue	\$ 5,373,472	9,473,688	223,020	2,621,101	1,175,886	191,715	819,548	981,520	20,859,950
% of Revenue	55.88%	62.75%	64.20%	0.00%	67.93%	78.75%	58.08%	56.28%	53.06%
2015/16 Projected									
Full-Time	\$ 3,014,925	2,534,993	61,450		376,311	64,750	283,675	349,275	6,685,379
Part-Time	251,800	3,410,318	82,325		204,389	87,900	172,815	215,726	4,425,273
Total Wages	\$ 3,266,725	5,945,311	143,775	-	580,700	152,650	456,490	565,001	11,110,652
Revenue	\$ 5,586,725	9,827,312	181,725	2,719,000	315,272	206,400	734,508	990,491	20,561,433
% of Revenue	58.47%	60.50%	79.12%	0.00%	184.19%	73.96%	62.15%	57.04%	54.04%
2016/17 Proposed									
Full-Time	\$ 2,945,905	2,718,019	63,750		377,925	64,750	285,125	335,350	6,790,824
Part-Time	272,175	3,427,105	77,125		323,700	91,350	181,873	228,975	4,602,303
Total Wages	\$ 3,218,080	6,145,124	140,875	-	701,625	156,100	466,998	564,325	11,393,127
Revenue	\$ 5,671,575	9,967,118	197,725	2,768,850	954,990	209,956	756,096	1,013,422	21,539,732
% of Revenue	56.74%	61.65%	71.25%	0.00%	73.47%	74.35%	61.76%	55.69%	52.89%



Fund Balance Projections – All Funds

	General	Recreation	Forest View Racquet & Fitness	Heritage Tennis Club	Arlington Lakes Golf Club	Nickol Knoll Golf Club	Total Recreation Funds	Museum	IMRF Pension	Liability Insurance	Public Audit	Debt Service	NWSRA Special Recreation	TOTAL
Fund Balance, 04/30/14	5,606,586	8,484,087	92,245	1,933,477	(724,082)	(575,187)	9,210,540	74,952	578,139	199,205	20,045	176,014	1,502,705	17,368,186
Revenues	5,084,912	9,473,688	819,548	981,520	1,175,886	191,715	12,642,357	223,020	1,659,847	288,560	29,656	11,810,629	931,598	32,670,579
Expenses	4,727,848	8,851,490	703,227	761,060	1,217,931	246,229	11,779,937	211,808	1,743,389	324,378	30,155	11,886,006	669,026	31,372,547
Capital Outlay	-	95,687	-	62,046	-	-	157,733	-	-	-	-	-	229,973	387,706
Net Surplus/(Deficit)	357,064	526,511	116,321	158,414	(42,045)	(54,514)	704,687	11,212	(83,542)	(35,818)	(499)	(75,377)	32,599	910,326
Non-spendable	-	20,644	22,692	11,322	66,727	9,150	130,535	100	-	-	-	-	-	130,635
Deferred Taxes	2,335,873	1,464,929	-	-	-	-	1,464,929	63,107	494,597	142,997	13,985	100,637	457,717	5,073,842
Fiscal Sustainability	1,278,139	2,364,792	187,140	212,028	300,164	57,010	3,121,134	19,229	-	20,390	5,561	-	56,038	4,500,491
Available Balance	2,040,630	5,160,233	(1,266)	1,868,541	(1,133,018)	(695,861)	5,198,629	3,728	-	-	-	-	1,021,549	8,264,536
Fund Balance, 04/30/15	5,654,642	9,010,598	208,566	2,091,891	(766,127)	(629,701)	9,915,227	86,164	494,597	163,387	19,546	100,637	1,535,304	17,969,504
Revenues	5,283,975	9,827,312	734,508	990,491	315,272	206,400	12,073,983	181,725	1,727,500	302,750	30,000	4,213,175	961,500	24,774,608
Expenses	5,169,836	9,238,282	675,935	771,411	868,702	242,075	11,796,405	184,331	1,694,100	265,925	29,400	4,216,161	656,050	24,012,208
Capital Outlay/Transfers	293,850	279,875	-	200,000	-	-	479,875	-	-	-	-	-	756,558	1,530,283
Net Surplus/(Deficit)	(179,711)	309,155	58,573	19,080	(553,430)	(35,675)	(202,297)	(2,606)	33,400	36,825	600	(2,986)	(451,108)	(767,883)
Non-spendable	60,000	60,000	15,000	17,500	62,000	3,000	157,500	100	-	-	-	-	-	217,600
Deferred Taxes	2,267,915	1,513,488	-	-	-	-	1,513,488	65,489	527,997	148,348	14,700	97,651	471,135	5,106,722
Fiscal Sustainability	2,067,934	2,309,570	168,984	192,853	217,176	60,519	2,949,101	18,433	-	51,865	4,410	-	65,605	5,157,348
Available Balance	1,079,082	5,436,695	83,155	1,900,618	(1,598,732)	(728,894)	5,092,842	(464)	-	-	1,036	-	547,456	6,719,951
Fund Balance, 04/30/16	5,474,931	9,319,753	267,139	2,110,971	(1,319,557)	(665,376)	9,712,930	83,558	527,997	200,212	20,146	97,651	1,084,196	17,201,621
Revenues	5,364,075	9,967,118	756,096	1,013,422	954,990	209,956	12,901,582	197,725	1,764,450	307,500	30,250	3,787,850	974,150	25,327,582
Expenses	5,347,575	9,812,838	697,226	798,825	1,089,625	246,850	12,645,364	191,450	1,745,000	271,700	30,250	3,787,850	661,300	24,680,489
Capital Outlay/Transfers	-	33,000	-	2,200,000	-	-	2,233,000	-	-	-	-	-	152,000	2,385,000
Net Surplus/(Deficit)	16,500	121,280	58,870	(1,985,403)	(134,635)	(36,894)	(1,976,782)	6,275	19,450	35,800	-	-	160,850	(1,737,907)
Non-spendable	60,000	60,000	15,000	17,500	62,000	3,000	157,500	100	-	-	-	-	-	217,600
Deferred Taxes	2,298,114	1,531,532	-	-	-	-	1,531,532	66,714	547,447	150,675	14,823	97,651	477,334	5,184,288
Fiscal Sustainability	2,139,030	2,428,210	174,307	199,706	272,406	61,713	3,136,341	19,145	-	67,925	4,538	-	66,130	5,433,109
Available Balance	994,287	5,421,292	136,702	(91,638)	(1,788,598)	(766,982)	2,910,776	3,874	-	17,412	786	-	701,583	4,628,717
Fund Balance, 04/30/17	5,491,431	9,441,033	326,009	125,568	(1,454,192)	(702,270)	7,736,148	89,833	547,447	236,012	20,146	97,651	1,245,046	15,463,714
% Fund Balance Retained:														
Fiscal Sustainability	40%	25%	25%	25%	25%	25%	25%	10%	0%	25%	15%	0%	10%	22%
Available Balance	19%	55%	20%	-11%	-164%	-311%	23%	2%	0%	6%	3%	0%	106%	19%
Total	59%	80%	45%	14%	-139%	-286%	48%	12%	0%	31%	18%	0%	116%	41%



Schedule of Building Square Footage

Property	Square Feet
Administration Center	28,000
Arlington Lakes Golf Club Clubhouse	11,800
Arlington Lakes Golf Club Service Center	7,290
Belmont Apartments (21 S.)	3,000
Belmont Apartments (17 S.)	2,700
Camelot Park Community Center	24,976
Davis Street Service Center	23,300
Davis Street II Service Center	23,631
Davis Street III Service Center	5,900
Forest View Racquet & Fitness Club	65,100
Frontier Park Community Center	12,783
Frontier Service Center	5,200
Hasbrook	2,950
Heritage Park Community Center	6,912
Heritage Tennis Club	53,350
Lake Arlington Boathouse	3,854
Melas Sports Complex	1,494
Nickol Knoll Golf Club Clubhouse	3,773
Nickol Knoll Golf Club Service Center	4,584
Olympic Indoor Swim Center	45,200
Pioneer Park Community Center	22,800
Pioneer Park Bathhouse	5,200
Pioneer Park Mechanical Building	1,728
Recreation Park Community Center	21,357
Recreation Park Bathhouse	8,400
Recreation Park Festival Building	800
Sunset Meadows Driving Range and Shelter	3,200
Total	399,282



Roof Replacement Schedule

Property	Square Feet	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Administration Center & Annex	13,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arlington Lakes GC Clubhouse	6,650	-	-	-	-	-	-	-	-	-	-
Arlington Lakes GC Service Center	4,275	-	-	-	-	-	-	-	-	-	-
Camelot Community Center	11,078	-	-	-	-	-	-	-	-	-	-
Camelot Park Shelter	1,200	-	-	-	-	-	-	-	-	-	-
Davis Street Service Center	22,584	-	-	-	-	-	-	-	-	-	-
Davis Street II Service Center	24,000	-	-	-	-	-	-	-	-	-	-
Davis Street III Service Center	5,900	-	-	-	-	-	-	-	-	-	-
Forest View Racquet Club	58,552	-	-	-	-	-	-	-	-	-	-
Frontier Community Center	13,770	-	-	-	-	-	-	-	-	-	-
Frontier Service Center (2026, \$140K)	5,202	-	-	-	-	-	-	-	-	-	-
Frontier Park Shelter	1,200	-	-	-	-	-	-	-	-	-	-
Hasbrook Building	3,995	12,000	-	-	-	-	-	-	-	-	-
Heritage Community Center	10,628	-	-	-	-	-	-	-	-	-	-
Heritage Tennis Club	56,884	-	-	-	-	-	-	-	-	-	-
Hickory Meadows Shelter	2,960	-	-	-	-	-	-	10,000	-	-	-
Lake Arlington Boathouse	2,008	-	-	-	-	-	-	-	-	-	-
Melas Park Sports Complex	2,600	-	-	-	-	-	-	-	-	-	-
Melas Park Shelter	TBD	-	-	-	-	-	-	-	-	-	-
Nickol Knoll Clubhouse	4,414	-	-	-	-	-	-	-	-	-	-
Nickol Knoll Service Center	6,072	-	-	-	-	-	-	-	120,000	-	-
Olympic Park	29,200	-	-	-	Olympic Building Renovation			-	-	-	-
Patriots Park Shelter Building	2,960	-	-	-	-	-	-	-	-	-	-
Pioneer Community Center	22,800	-	-	-	-	-	-	-	-	-	-
Pioneer Park Pool Bathhouse	5,000	-	-	-	-	-	-	-	-	-	-
Pioneer Park Pool Mechanical Bldg.	2,600	-	-	-	-	-	-	-	-	-	-
Prairie Park Shelter	249	-	-	-	-	-	-	-	-	-	-
Recreation Park Bathhouse	8,647	-	-	-	-	-	-	-	-	-	-
Recreation Park Center Bldg.	7,466	-	-	-	-	-	-	175,000	-	-	-
Recreation Park Festival Bldg.	1,200	-	-	-	-	-	-	-	-	-	-
Sunset Meadows Shelter	3,200	-	-	-	-	-	-	-	-	-	-
21 S. Belmont	2,100	-	-	-	-	-	-	-	-	-	-
17 S. Belmont	1,600	-	-	-	-	-	-	-	-	-	-
Total	344,744	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,000	\$ 120,000	\$ -	\$ -

This schedule represents a recommended schedule of renovation. It does not mean that each year is funded in the Capital Projects list. Based on estimates prepared by Architectural Consulting Group 2007.



Tennis Court Renovation Schedule

Location	# of Courts	Court Condition	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Primary Locations - A												
FVTC-Outdoors (Tennis)	7	Good	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -
Dryden Park (Tennis)	4	Good	-	-	18,000	-	-	-	20,000	-	-	-
Camelot Park (Tennis)	3	Good	-	-	-	13,500	-	-	-	15,000	-	-
Centennial Park (Tennis)	4	Good	18,000	-	-	-	18,000	-	-	-	20,000	-
Frontier Park (Tennis)	2	Good	-	-	-	9,000	-	-	-	10,000	-	-
Greenslopes Park (Tennis)	4	Poor	-	-	13,500	-	-	-	150,000	-	-	-
Heritage Park (Tennis)	3	Good	-	13,500	-	-	-	15,000	-	-	-	16,500
Pioneer Park (Tennis)	4	Good	-	18,000	-	-	-	20,000	-	-	-	20,000
Recreation Park (Tennis)	3	Good	-	-	13,500	-	-	-	15,000	-	-	-
Total	34		\$ 18,000	\$ 31,500	\$ 45,000	\$ 92,500	\$ 18,000	\$ 35,000	\$ 185,000	\$ 95,000	\$ 20,000	\$ 36,500
Secondary Locations - B												
Carefree Park (Tennis)	2	Good	-	9,000	-	-	-	9,000	-	-	-	70,000
Creekside Park (Tennis)	2	Good	-	-	-	9,000	-	-	-	10,000	-	-
Olympic Park (Tennis)	2	Fair	-	-	-	Olympic Park Improvements (Scope TBD)					-	-
Raven Park (Tennis)	3	Excellent	-	-	-	-	13,500	-	-	-	15,000	-
Wildwood Park (Tennis)	3	Good	\$ 77,118	-	-	-	13,500	-	-	-	15,000	-
Total	12		\$ 77,118	\$ 9,000	\$ -	\$ 9,000	\$ 27,000	\$ 9,000	\$ -	\$ 10,000	\$ 30,000	\$ 70,000
Supplemental Locations - C												
Greenbrier Park (Tennis)	1	Fair	4,500	-	-	-	6,000	-	-	-	50,000	-
Hasbrook Park (Tennis)	2	Good	-	-	9,000	-	-	-	-	10,000	-	-
Victory Park (Tennis)	1	Good	-	5,500	-	-	-	-	6,000	-	-	-
Volz Park (Tennis)	2	Fair	-	-	5,000	-	-	-	70,000	-	-	-
Total	6		\$ 4,500	\$ 5,500	\$ 14,000	\$ -	\$ 6,000	\$ -	\$ 76,000	\$ 10,000	\$ 50,000	\$ -
Total All Courts	52		\$ 99,618	\$ 46,000	\$ 59,000	\$ 101,500	\$ 51,000	\$ 44,000	\$ 261,000	\$ 115,000	\$ 100,000	\$ 106,500
M&R Colorcoating ONLY Total			\$ 40,500	\$ 28,000	\$ 40,500	\$ 30,500	\$ 63,000	\$ 40,500	\$ 37,000	\$ 22,500	\$ 22,500	\$ 22,500

Crackfill, Colorcoat & Stripe
 Renovate (paving, colorcoat, fencing and equipment)
 Sport Court TitanTrax Overlay

* Courts may require general maintenance such as crackfilling on off years.

This schedule represents a recommended schedule of renovation. It does not mean that each year is funded in the Capital Projects list.

Playground Renovation Schedule

Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace	Capital Plan Budget
Heritage Park	1999	\$113,928	\$ - -	0%	Reil Construction	Miracle	2-12 yrs	2016	\$140,000
Greens Park	2001	133,734	-	0%	Reil Construction	Miracle	2-12 yrs	2017	125,000
Willow Park	1999	46,458	-	0%	Reil Construction	Miracle/Little Tikes	2-12 yrs	2018	110,000
Centennial Park	2002	112,884	-	0%	Milo-Gem Corp.	Landscape Structures	2-12 yrs	2020	125,000
Hasbrook Park	2001	88,710	-	0%	Reil Construction	Miracle	2-12 yrs	2021	130,000
Sunset Ridge	2001	21,935	-	0%	AHPD staff	Landscape Structures	2-12 yrs	2021	130,000
Lake Terramere	2000	110,682	-	0%	Burke Construction	Landscape Structures	2-12 yrs	2022	130,000
Greenbrier Park	2001	97,624	-	0%	Monohan's Landscape	Miracle	2-12 yrs	2023	130,000
Prairie Park	2002	82,602	-	0%	Howard White	BCI Burke	2-12 yrs	2023	130,000
Carefree Park	2003	91,592	-	0%	Kenneth Company	Landscape Structures	2-12 yrs	2024	130,000
Flentie Park	2002	94,918	-	0%	Milo-Gem Corp.	Landscape Structures	2-12 yrs	2024	130,000
Camelot Park	2005	121,427	-	0%	Kenneth Company	Landscape Structures	2-12 yrs	2025	130,000
Creekside Park	2003	91,577	-	0%	Kenneth Company	Little Tikes	2-12 yrs	2025	140,000
Happiness Park	2003	88,369	-	0%	AHPD staff	Little Tikes	2-12 yrs	2025	140,000
Carriage Walk Park	2005	79,595	-	0%	AHPD staff	Landscape Structures	2-12 yrs	2026	140,000
Cronin Park	2005	97,140	-	0%	Great Lakes Landscape	Gametime	2-12 yrs	2026	140,000
Westgate Park	2005	104,993	-	0%	Pedersen Construction	Little Tikes	2-12 yrs	2026	140,000
Dryden Park	2006	65,854	-	0%	Kenneth Company	Gametime	2-5 yrs	2027	140,000
Dryden School	2007	148,170	43,125	29%	Bluemel	Gametime	5-12 yrs	2027	140,000
Lake Arlington Beach	2006	9,999	-	0%	AHPD staff	Little Tikes	2-5 yrs	2027	75,000
Klehm Park	2005	69,026	-	0%	Kenneth Company	Landscape Structures	2-12 yrs	2028	150,000
Shaag/Scarsdale Park	2006	73,991	-	0%	AHPD staff	Little Tikes	2-5 yrs	2028	150,000
Pioneer Park	2007	142,034	68,801	48%	Landworks	Landscape Structures	2-12 yrs	2029	150,000
Sunset Meadows	2007	88,447	-	0%	Reil Construction	Miracle	2-12 yrs	2029	
Banta Park	2007	135,118	40,425	30%	Green Up Landscape	Playworld	2-12 yrs	2029	
Lake Arlington	2009	70,444	52,113	74%	AHPD staff	Gametime	2-12 yrs	2030	

Playground Renovation Schedule

Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace	Capital Plan Budget
Olympic Park	2009	150,873	72,443	48%	Green Up Landscape	Landscape Structures	2-12 yrs	2030	
Victory Park	2009	154,922	67,846	44%	Green Up Landscape	Landscape Structures	2-12 yrs	2030	
North School Park	2008	62,219	30,837	50%	AHPD staff	Landscape Structures	2-5 yrs	2031	
Patriots Park	2008	166,882	57,661	35%	Green Up Landscape	Little Tikes	2-12 yrs	2031	
Berbecker Park	2008	158,298	52,957	33%	Green Up Landscape	Landscape Structures	2-12 yrs	2031	
Rand-Berkley Park	2010	103,666	53,562	52%	Autumn Landscaping	Landscape Structures	2-12 yrs	2032	
Wildwood Park	2010	104,172	46,154	44%	Autumn Landscaping	Little Tikes	2-12 yrs	2032	
Melas Park	2011	128,080	67,483	53%	Elanar Construction	Gametime	2-12 yrs	2033	
Recreation Park	2011	147,536	104,750	71%	Elanar Construction	Little Tikes	2-12 yrs	2033	
Evergreen Park	2011	144,729	73,812	51%	Elanar Construction	Play and Park	2-12 yrs	2033	
Virginia Terrace Park	2012	95,669	41,138	43%	Elanar Construction	Gametime	2-12 yrs	2034	
Frontier Park	2013	163,780	-	0%	Allied Landscaping	Landscape Structures	2-12 yrs	2035	
Falcon Park	2013	127,075	54,000	42%	Elanar Construction	Little Tikes	2-12 yrs	2035	
Volz Park	2013	112,998	58,200	52%	Elanar Construction	Little Tikes	2-12 yrs	2035	
Carousel Park	2014	108,385	44,416	40%	Elanar Construction	Zenon	2-12 yrs	2036	
Raven Park	2014	63,623	29,903	47%	AHPD staff	BCI Burke	2-12 yrs	2036	
Festival Park	2015	75,250	30,100	40%	Kenneth Company	BCI Burke	2-12 yrs	2037	
Totals		\$4,449,406	\$1,089,726	24%					\$3,045,000



2010 U.S. Census Demographics – Village of Arlington Heights, Illinois

	<u>Number</u>	<u>Percent</u>
Total Population	75,101	100.0
Gender		
Male	36,019	48.0
Female	39,082	52.0
Age Composition		
Under 5 years	4,149	5.5
5 to 9 years	4,698	6.3
10 to 14 years	4,742	6.3
15 to 19 years	4,346	5.8
20 to 24 years	3,400	4.5
25 to 34 years	8,511	11.3
35 to 44 years.....	10,241	13.6
45 to 54 years.....	12,289	16.4
55 to 59 years.....	5,322	7.1
60 to 64 years.....	4,483	6.0
65 to 74 years.....	6,038	8.0
75 to 84 years.....	4,459	5.9
85+ years.....	2,423	3.2
Median age (years)	42.7	-
18 years and over.....	58,521	77.9
Male.....	27,578	36.7
Female.....	30,943	41.2
21 years and over.....	56,645	75.4
62 years and over.....	15,587	20.8
65 years and over.....	12,920	17.2
Male.....	5,214	6.9
Female.....	7,706	10.3

	<u>Number</u>	<u>Percent</u>
Race/Ethnic Origin*		
White	66,266	88.2
Black or African American.....	984	1.3
American Indian and Alaska Native.....	95	0.1
Asian.....	5,349	7.1
Hispanic or Latino.....	4,306	5.7
Other.....	1,289	1.7
Household by type		
Total households.....	30,919	100.0
Family households (families).....	20,305	65.7
With own children under 18 years.....	8,704	28.2
Married couple family.....	17,301	56.0
With own children under 18 years.....	7,487	24.2
Female householder, no husband present.....	2,205	7.1
With own children under 18 years.....	954	3.1
Non-family households.....	10,614	34.3
Householder living alone.....	9,313	30.1
Householder 65 years and older.....	3,977	12.9
Households with individuals under 18 years.....	9,054	29.3
Households with individuals 65 years and over.....	9,124	29.5
Average household size.....	2.41	-
Average family size.....	3.04	-
Housing Occupancy		
Total housing units.....	30,919	100.0
Occupied housing units.....	23,600	76.3
Vacant housing units.....	1,876	6.1
Homeowner vacancy rate (percent).....	2	-
Rental vacancy rate (percent).....	10.4	-

* Hispanic or Latino ethnicity overlaps race categories therefore figures due not add to 100%

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
AHYAA	Frontier Park Building	2/24/75	AHYAA will construct at its own cost an addition to current field house at Frontier Park	20 years from the date of the issuance of occupancy permit by the VAH and one year thereafter, unless either party terminates this agreement	
AHYAA	Sunset Meadows Storage Room	10/9/07	PD will make building available for AHYAA storage if unused space is available	Shall be effective from 10/9/07 and last for a term of 20 years unless terminated by mutual agreement; thereafter will automatically renew for 10 years	10/9/27
AHYAA	Sunset Meadows Scoreboard and Field Use	10/11/07	PD allows AHYAA to use either Melas scoreboard when not in use by PD	Agreement shall be effective from 10/11/07 and last for a term of 10 years unless terminated	10/11/17
Buffalo Grove Park District	Outdoor Summer Tennis Program	9/27/04	PD will coordinate Buffalo Grove Park District 's outdoor summer tennis program	Agreement may be terminated by either party at any time giving at least 90 days' notice	
Frontier Days Inc.	Shelter Building at Recreation Park	2/27/95	Frontier Days is allowed to use the shelter building to conduct business/storage	Beginning 3/1/95 and ending 3/28/96 and from year to year thereafter, unless terminated prior to August 1st by either party	
Frontier Days Inc.	Rec Park Expansion & Improvement Fund	10/11/88	To set aside a separate fund for the acquisition of land adjacent to Rec Park	Good for two years and will automatically be renewed every two years unless either party requests changes or dissolution	
Historical Society VAH	Museum Cooperative Original 6/20/85	12/1/11	Operation of & programming for the Museum facilities	Renewal shall be automatically in effect every third year except in such case that any parties wishes to terminate the agreement	
MVRD Village of Mt. Prospect Mt. Prospect Park District	Melas Park Agreement	7/10/12	Village grants park districts use of Melas for rec events & activities	Commencing on the date of this agreement up to and including 7/10/2051	7/10/51
NW Suburban Academy	Emergency Shelter	01/01/07	Agree to provide emergency shelter for FVRC &/or NSA	And shall automatically renew from year to year, effective January 1, unless either party gives notice	



Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
Prospect Heights Park District River Trails Park District	Outdoor Summer Tennis Program	3/3/06	Joint use of facilities-create schedule, coordinate/hire/train instructors, set fees	(Agreement may be terminated by either party at any time giving at least 90 days' notice	
Rolling Meadows Park District	Gymnastic Agreement	1/28/03	RMPD has gymnastics facility that can accommodate AH residents	Agreement will begin 5/1/03 and can be terminated by either party giving at least 90 days prior written notice	
Rolling Meadows Park District	Park District Cooperative	3/23/99	AHPD residents to use RM ice arena & RM residents to use AHPD Olympic Swim Center	Shall be effective 3/1/99 and shall remain in effect from year to year unless termination is effected by either party	
SD #21	Children at Play Program	5/16/96	Operation of before/after school program for children enrolled in school	Shall commence on 6/30/97, thereafter this agreement shall be deemed automatically renewed for successive one-year periods unless either party shall advise the other in writing	
SD #21	Gymnasium Cooperative at Edgar Allen Poe School	3/17/94	Construction of gym & Park District ability to use the gym for recreational activities	Shall continue in effect thru 8/31/14 and shall remain in effect from year-to year thereafter unless termination is effected by either party	
SD #214	SD 214 Site Reservations	3/8/83	SD agrees to assign portion of Arlington H.S. campus west of Ridge Rd to PD		
SD #214	SD 214 (John Hersey H.S.) Synthetic Turf 2011	5/10/11	Synthetic turf installed/cost shared & PD can use for recreational activities turf may need to be replaced within 8-15 years after the effective date of agreement. If during the term of this agreement one party is of the opinion that the turf requires replacement, it shall notify the other party in writing		
SD #23	Joint Gymnasium (original 1/9/90)	4/10/12	PD allowed to conduct activities in gymnasium during non-school hours	Shall commence on 9/1/12 and shall continue in effect through August 31, 2031	8/31/31

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
SD #23	SD #23 Soccer Fields	5/22/90	PD shall have the right to conduct programs on property during non-school hours	The initial term of this license shall be for a period of 25 years from the date executed	Under Negotiation
SD #25	Emergency Shelter Agreement	9/14/1995	PD to provide emergency shelter to students of SD 25 & patrons of parks		
SD #25	AHPD & Thomas High	9/22/92	PD permitted to use the two ball diamonds & soccer fields for 25 years	Amended and extended 10 additional years	09/22/27
SD #25	Use of land adjacent to Dryden Park	2006	PD and SD to make improvements to park	Rolling 10-year term	
SD #25	SD 25 Athletic Field Use	4/18/13	PD to use SD property for rec purposes & SD to use PD property for educational purposes	Shall be for a period of 5 years commencing on 5/1/13 and ending on 4/30/18	4/30/18
SD #25	SD 25 C.A.P.	11/17/01	Operation of before/after school program for children enrolled in school	The initial term of this agreement shall commence on the date hereof and end on 6/30/94 and this agreement shall be deemed automatically renewed for successive one year periods unless either party shall advise the other in writing	
SD #25	SD 25 Greenbrier Renovation-Summer 1995	4/25/95	Improvements being made to Greenbrier School and the Greenbrier Park site		
SD #25	SD 25 Site Reservations		Remove Rand Jr HS & Rand-Berkley site from VAH reservation map		
SD #25	SD 25 Thomas Athletic Field Use (original 9/22/92)	5/22/07	Amendment to use of ball diamonds and soccer field at Thomas Middle School	Agreement is currently set to expire in 2017	
SD #59	Juliette Low School & Heritage Park		PD use of Juliette Low gym & SD use of Heritage Park playground	Self-Renewing - give to Director of Rec every 2 years for review	
St. Viator High School	Use of Outdoor Tennis Courts at Forest View	10/23/12	St Viator to be able to use tennis courts at FVRFC	Agreement will be in effect from 2012 signing date thru 12/31/2017	12/31/17

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
VAH	Intergovernmental Nickol Knoll 2 nd Amendment	5/16/94	Modification to 1992 agreement concerning the property known as Nickol Knoll		
VAH	Administration Center Use of VAH Parking Garage	6/15/87	VAH shall allocate (40) Eastman parking permits to PD for use at no cost	Shall continue in effect as long as the PD continues to use the facility at 410 N. Arlington Heights Rd, unless sooner terminated or by mutual consent of the parties	
VAH	AH Senior Center Woodshop	5/17/99	Operation of a woodshop at the AH Senior Center	Initial term of agreement is 5 years, automatically renewable for subsequent 5 year periods, unless the PD wishes to cease operations	
VAH	Intergovernmental Agreement Amendment to Nickol Knoll	6/21/93	Parties agree there has been some change in the condition of the landfill	Unless specifically contrary to any provision in the Amendment, all portions of the original agreement dated 8/3/92 between these two parties remain in full force and effect	
VAH	Festival Park Lease original = 1983	11/5/07	20-year renewal of PD lease with VAH for Festival Park	Shall be for a term of 20 years and shall automatically renew for a successive 20 years unless either party notifies the other in writing	11/5/27
VAH	Grants of Easement for Greenbrier & Pioneer Parks	11/6/95	PD grants VAH an easement for construction & maintenance of public sidewalk		
VAH	Lake Arlington Lease	1/22/90	VAH to construct storm water detention basin & PD to develop rec facilities around such basin	Lease shall be for a period of 25 years from the date executed and can be extended an additional 25 years	01/22/40
VAH	Senior Center	8/4/97	VAH granted PD use of portion of Senior Center for recreational activities	20 years from date of agreement with option to extend an additional 20 years	08/04/17
VAH	Recreation Park Special Assessment	8/4/97	PD desires to improve and use Hickory property for a maintenance garage & the VAH/owner approves and determines that the improvements will be done by special assessment		



Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
VAH	Nickol Knoll Lease	8/3/92	PD desires to use portion of site for recreational purposes from VAH/owner	(Agreement shall be binding upon and inure to the benefit of any successor government entity which may assume and perform the duties of either party hereto	
VAH	North School Park Joint Use	4/16/90	To use North School Park for recreational purposes and maximum use of open space land	(Agreement shall remain in effect until the real estate is sold or otherwise disposed of, or until terminated	
VAH	Various agreements between the VAH and AHPD				
VAH	Detention Basin Leases	5/11/99	Joint use of detention basins at Green Slopes, Wildwood, Sunset Meadows, & Hickory Meadows Park	Agreements shall be for a term of 5 years and shall automatically renew for successive 5 year terms unless either party notifies the other in writing	
VAH	Centennial Park Wetlands Property	10/27/92	VAH to use basin for storm water retention & PD to use for rec activities	Agreement is at all times conditional upon and shall not take effect until PD obtains ownership of the property in Exhibit A	
VAH	Sunset Meadows Property	1/24/05	PD to further develop a portion of Sunset Meadows, leased by VAH		
VAH	Vehicle Maintenance	6/16/97	VAH to repair Park District vehicles	Agreement will be in effect from the date of execution and run for 1 year it may be renewed by written agreement signed by both parties	
VAH	Windsor Pkwy/VAH	6/5/96	PD & VAH to develop & operate property to max rec benefits & open space	VAH to grant an easement for the period of 25 years, automatically renewable for subsequent 25 year periods	06/05/21
Village of Mt Prospect	Bicycle Path thru Melas	8/24/04	Extend of the existing bike path at Melas Park to Davis Street		
Wheeling Park District	Summer Tennis	3/15/05	PD will coordinate Wheeling PD's outdoor summer tennis program	Agreement may be terminated by either party at any time giving at least 90 days' notice	

Sponsorships



The Arlington Heights Park District has developed sponsorships for established events like Picnic in the Park, Irish Fest and National Night Out and other special events. These sponsorships provide unique, innovative cross promotions and special offers with community partners and other Park District facilities to entice and increase program participation and facility usage and awareness.

Company/Entity	Year	Sponsored Events/Assets	Amount
The Peoples' Bank of Arlington Heights	2011-2012	Picnic in the Park Main Sponsor	\$ 1,000
The Peoples' Bank of Arlington Heights	2011-2012	National Night Out Main Sponsor	500
Lavelle Law, LTD of Palatine	2011-2012	National Night Out Main Sponsor	500
Lavelle Law, LTD of Palatine	2011-2012	Picnic in the Park Main Sponsor	500
All About Kids Dentistry	2011-2012	Picnic in the Park Main Sponsor	500
Karen Gatta, JD Baird & Warner	2011-2012	Program Guide Advertising Sponsor	500
The Peoples' Bank of Arlington Heights	2012-2013	Program Guide Full Back Cover Ad Spot	12,000
The Peoples' Bank of Arlington Heights	2012-2013	Picnic in the Park Main Sponsor	1,000
The Peoples' Bank of Arlington Heights	2012-2013	National Night Out Main Sponsor	500
AAA Insurance	2012-2013	Trunk or Treat Main Sponsor	1,000
AAA Insurance	2012-2013	Melas Park Banner Advertising Program	1,000
AAA Insurance	2012-2013	Hot Nights, Cool Music Concert Series Main Sponsor	1,000
Lavelle Law, LTD of Palatine	2012-2013	National Night Out Main Sponsor	500
All About Kids Dentistry	2012-2013	Picnic in the Park Main Sponsor	500
Karen Gatta, JD Baird & Warner	2012-2013	Picnic in the Park Main Sponsor	500
Karen Gatta, JD Baird & Warner	2012-2013	Program Guide Advertising Sponsor	650
The Peoples' Bank of Arlington Heights	2013-2014	Program Guide Full Back Cover Ad Spot	12,000
The Peoples' Bank of Arlington Heights	2013-2014	Picnic in the Park Main Sponsor	1,000
The Peoples' Bank of Arlington Heights	2013-2014	National Night Out Main Sponsor	500
AAA Insurance	2013-2014	Motoring at the Museum	2,500
Lavelle Law, LTD of Palatine	2013-2014	National Night Out Main Sponsor	500
All About Kids Dentistry	2013-2014	Picnic in the Park Main Sponsor	500



Sponsorships

Company/Entity	Year	Sponsored Events/Assets	Amount
The Peoples' Bank of Arlington Heights	2014-2015	Program Guide Full Back Cover Ad Spot	12,000
The Peoples' Bank of Arlington Heights	2014-2015	Picnic in the Park Main Sponsor	1,000
The Peoples' Bank of Arlington Heights	2014-2015	National Night Out Main Sponsor	500
Lavelle Law, LTD of Palatine	2014-2015	National Night Out Main Sponsor	500
All About Kids Dentistry	2014-2015	Picnic in the Park Main Sponsor	500
The Peoples' Bank of Arlington Heights	2015-2016	Program Guide Full Back Cover Ad Spot	12,000
The Peoples' Bank of Arlington Heights	2015-2016	Picnic in the Park Main Sponsor	1,000
The Peoples' Bank of Arlington Heights	2015-2016	National Night Out Main Sponsor	500
Lavelle Law, LTD of Palatine	2015-2016	National Night Out Main Sponsor	500
All About Kids Dentistry	2015-2016	Picnic in the Park Main Sponsor	500
Northwest Community Healthcare	2015-2016	Whipper Snapper; Picnic in the Park; Program Guide	5,100
Northwest Community Healthcare	2015-2016	Arlington Aces Soccer Program	5,000
Lutheran Home	2015-2016	Senior Center	7,500
Picket Fence Realty	2015-2016	Senior Center; Trunk or Treat	4,500
DKMO	2015-2016	Senior Center; Trunk or Treat	4,500
ABC Plumbing Heating Cooling & Electric	2015-2016	Movies in the Park; Trunk or Treat; Tree Lighting	2,500
DelBoccio Marchetti	2015-2016	Movies in the Park	1,000
			\$ 98,250
		<u>Contribution Summary by Year</u>	
		2011-2012	\$ 3,500
		2012-2013	18,650
		2013-2014	17,000
		2014-2015	14,500
		2015-2016	44,600
			\$ 98,250



News Release

**The 2016/17 budget at a glance
Arlington Heights Park District's \$27,065,489 spending
proposal represents a 3.2 percent increase**

Where the money goes

Expense	This year	Last year	% Change
General	\$ 5,347,575	\$ 5,557,045	-3.8 %
Recreation	9,845,838	9,748,381	1.0
Pension	1,745,000	1,773,325	-1.6
Insurance	271,700	281,155	-3.4
Public Audit	30,250	36,850	-17.9
Museum	191,450	196,860	-2.7
NWSRA Special Recreation	813,300	1,405,740	-42.1
Arlington Lakes Golf Club	1,089,625	939,821	15.9
Nickol Knoll Golf Club	246,850	253,580	-2.7
Forest View Racquet and Fitness Club	697,226	756,419	-7.8
Heritage Tennis Club	2,998,825	1,069,712	180.3
Debt Service	3,787,850	4,214,661	-10.1
	<u>\$ 27,065,489</u>	<u>\$ 26,233,549</u>	3.2 %

Where the money comes from

Revenues	This year	Last year	% Change
Real Estate Taxes	\$ 15,121,825	\$ 15,652,597	-3.4 %
Replacement Taxes	251,575	235,719	6.7
Rental Income	57,600	65,852	-12.5
Interest Income	42,500	40,057	6.1
Donations & Misc Revenues	368,125	419,237	-12.2
Recreation Program Fees	5,871,668	5,624,369	4.4
Swimming Pool Revenues	679,825	720,873	-5.7
Tennis Club Revenues	1,769,518	1,822,443	-2.9
Golf Club Revenues	1,164,946	573,233	103.2
	<u>\$ 25,327,582</u>	<u>\$ 25,154,380</u>	0.7 %

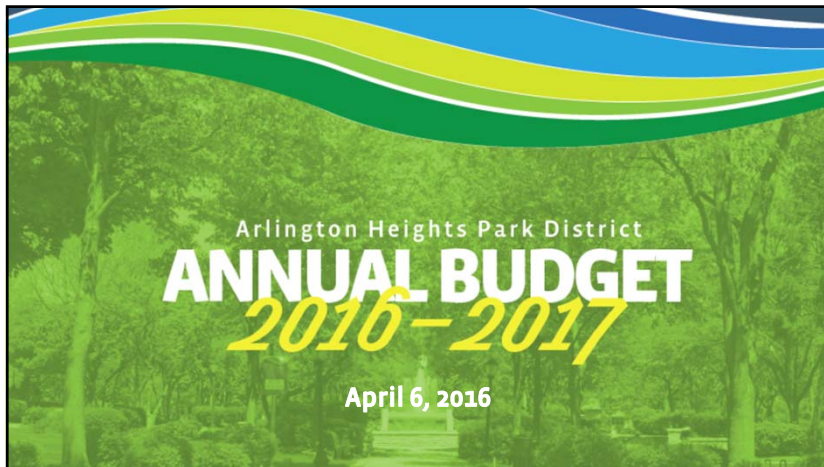
Where you can give your opinions

A public hearing on the tentative operating budget is scheduled for 7:00 p.m., April 12, 2016, at the Arlington Heights Park District Administration Center, 410 N. Arlington Heights Road.



2016/17 Annual Operating Budget

Board Presentation



2016/17 Major Budget Goals

- Conservative economic forecasts and limited revenue growth
- Continued investment in the basic infrastructure and facilities
- Continuation of fund balance reserves to ensure the Park District can provide basic services throughout economic downturns or major emergencies



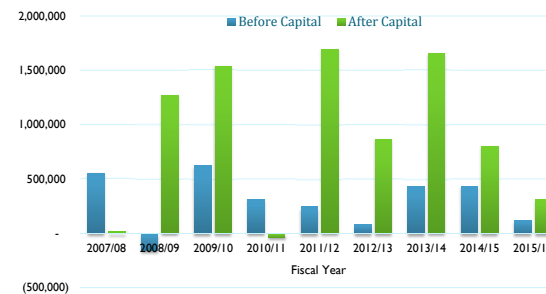
2016/17 Annual Operating Budget

Board Presentation

Financial Highlights and Achievements

- GFOA awarded the District with the Distinguished Budget Award for 2015/16
- GFOA awarded the District the Certificate of Achievement for Excellence in Financial Reporting for the April 30, 2015 audit report
- Moody's reaffirmed the District's Aaa bond rating on outstanding debt in October 2015
- Overall for the 2015/16 operating year the District has exceeded its budget goals by \$311,286

Surplus Improvement Compared to Budget





2016/17 Annual Operating Budget

Board Presentation

Budget 2016/17 Preview

All Fund Summary

	Budget 2015/16	Projected 2015/16	Proposed 2016/17	Bud-Bud Change	Bud-Proj Change
Revenues	\$ 25,154,380	24,774,608	25,327,582	0.7%	2.2%
Expenses	26,233,549	25,542,491	27,065,489	3.2%	6.0%
Net Surplus	\$ (1,079,169)	(767,883)	(1,737,907)		

(\$311,286 better than budgeted)

Focus Points

- What is the Net Position of Entire 2016/17 Budget

	Before Capital	After Capital
Revenues	\$ 25,327,582	\$ 25,327,582
Expenses	24,580,489	27,065,489
Net Surplus	\$ 747,093	\$ (1,737,907)

- How does this year's net compare to 2015/16

- Budget to Budget: Expenses down 1% before capital
- Budget to Projected Actual: Expenses are up 3.2% due to utilizing fund balance for Heritage Tennis Club renovation and Arlington Lakes Golf Club has been added back for a partial year.



2016/17 Annual Operating Budget

Board Presentation

Focus Points

- Fund Balance Direction
 - Projected Balance for 4/30/16 \$17,201,621
 - Proposed Balance for 4/30/17 \$15,463,714

Fund Balances

	Actual 2013/14	Actual 2014/15	Budget 2015/16	Projected 2015/16	Proposed 2016/17	% Change By	
						Projected Year End	Current Budget
<i>Fund Balance Policy Designations</i>							
Non-spendable	\$ 214,857	130,635	204,500	217,600	217,600	0.0	6.4
Deferred Taxes	5,126,515	5,073,842	5,428,121	5,106,721	5,184,288	1.5	-4.5
Fiscal Sustainability	4,489,312	4,500,491	5,253,822	5,157,348	5,433,109	5.3	3.4
Available Balance	7,537,502	8,264,536	6,003,892	6,719,951	4,628,717	-31.1	-22.9
Est. Fund Balance - End of Year	\$17,368,186	17,969,504	16,890,335	17,201,621	15,463,714	-10.1	-8.4

- 2016/17 budget shows a 31% decrease in the total available fund balance from projected 2015/16
- Percent of fund balance retained that is available is 19%, this is 4% less than last year
- All fund balances, with the exception of Heritage Tennis Club, Arlington Lakes, and Nickol Knoll Golf Clubs, are projected to be in a surplus position



2016/17 Annual Operating Budget

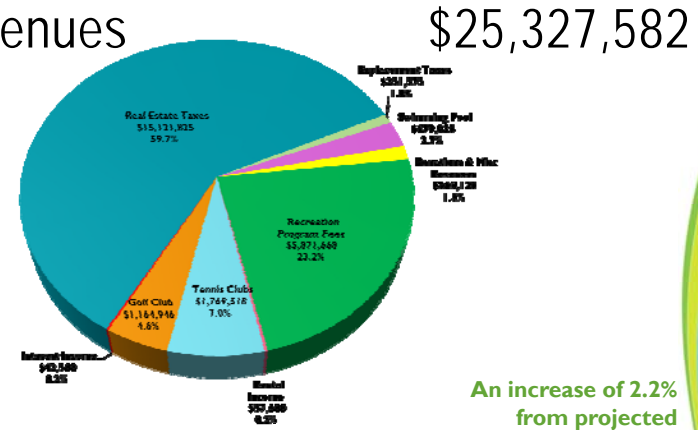
Board Presentation

Five-Year Financial Forecast

	Estimated		Projected					
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Revenue								
Property Taxes	\$ 14,828,183	15,387,575	15,121,825	15,318,290	15,518,035	15,721,115	15,927,586	16,137,507
Fees, Charges, & Other Revenue	10,084,463	9,387,033	10,205,757	10,511,930	10,827,288	11,152,106	11,486,669	11,831,269
Total Revenue	\$ 24,912,646	24,774,608	25,327,582	25,830,220	26,345,323	26,873,221	27,414,256	27,968,776
Expense								
Total Expense	24,269,397	25,406,235	27,065,489	25,250,881	25,693,246	25,909,993	26,131,228	26,357,096
Total Revenue	\$ 24,912,646	24,774,608	25,327,582	25,830,220	26,345,323	26,873,221	27,414,256	27,968,776
Total Expense	24,269,397	25,406,235	27,065,489	25,250,881	25,693,246	25,909,993	26,131,228	26,357,096
Net Surplus (Deficit)	\$ 643,249	(631,627)	(1,737,907)	579,339	652,077	963,229	1,283,028	1,611,680
Est. Fund Balance - Beg of Year	\$ 17,368,186	17,969,504	17,201,621	15,463,714	16,043,052	16,695,129	17,658,358	18,941,386
Non-spendable	130,635	217,600	217,600	218,688	219,781	220,880	221,985	223,095
Deferred Taxes	5,073,842	5,106,721	5,184,288	5,210,209	5,236,260	5,262,442	5,288,754	5,315,198
Fiscal Sustainability	4,500,491	5,157,348	5,433,109	5,460,274	5,487,575	5,515,013	5,542,588	5,570,301
Available Balance	8,264,536	6,719,951	4,628,717	5,153,881	5,751,512	6,660,022	7,888,059	9,444,473
Est. Fund Balance - End of Year	\$ 17,969,504	17,201,621	15,463,714	16,043,052	16,695,129	17,658,358	18,941,386	20,553,066

Projections are a blend of historical trends, expenditure guidelines of 3%, CPI projections and tax cap limits

Revenues



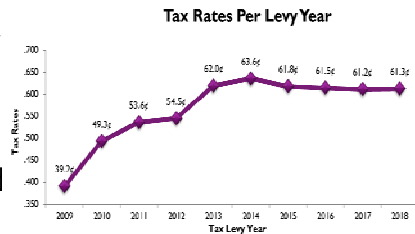


2016/17 Annual Operating Budget

Board Presentation

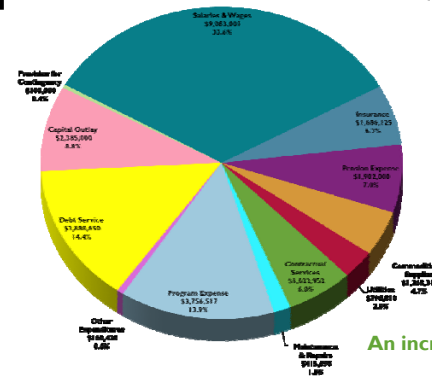
Real Estate Tax Revenues

- The tax rate for 2014 was 63.6¢ per \$100 of equalized assessed valuation
- The 2015 Tax Levy was prepared based on the 2014 CPI (.8%)



Expenditures

\$27,065,489



An increase of 6% from Projected;
3.2% from Budget



2016/17 Annual Operating Budget

Board Presentation

Salaries and Wages

- The proposed salaries and wages budget increased \$161,744 (1.8%) from the 2015/16 projected actual
- This category represents 33.6% of the 2016/17 budget
- Full-time salaries are budgeted at the current (or expected April 30, 2016) salaries of existing personnel
- Vacancies have been budgeted at the middle salary range for each vacant position
- Merit increases are based on a 3% increase for full-time salaries

1.8% ↑ from projected
1.7% ↑ from budget

Full-time Employee Salary Ranges

2010	Management Association of Illinois (MAI) completed a comprehensive compensation study						
2014	MAI provided non-profit rates 1.75% for 2012 and 1.95% for 2013, the board approved adjusting the salary ranges for the 2014/15 Budget						
2016	MAI suggested the following adjustments: <table border="1" data-bbox="1297 857 1640 914"> <tr> <td>Maintenance Positions</td> <td>1.95%</td> </tr> <tr> <td>Non-exempt office and technical positions</td> <td>2.00%</td> </tr> <tr> <td>Exempt professional and managerial positions</td> <td>2.10%</td> </tr> </table> <p>No adjustments have been made to the pay grade structure for 2016/17</p>	Maintenance Positions	1.95%	Non-exempt office and technical positions	2.00%	Exempt professional and managerial positions	2.10%
Maintenance Positions	1.95%						
Non-exempt office and technical positions	2.00%						
Exempt professional and managerial positions	2.10%						



2016/17 Annual Operating Budget

Board Presentation

ERI History

Plan	Year	Eligible	Opted	Cost	Estimated Annual Savings	Payback Years
IMRF 5+5	1995	8	5	\$ 238,623	\$ 47,725	5.0
IMRF 5+5	2001	12	8	\$ 667,189	\$ 122,645	5.4
AHPD ERI - Predicted	2012	35	17	\$ 810,108	\$ 218,020	3.7
AHPD ERI - Actual	2012	35	12	\$ 652,749	\$ 356,200	1.8
including vacation & sick payouts				\$ 892,255	\$ 356,200	2.5
"Y" Prediction	2016	34	21	\$ 814,964	\$ 377,419	2.2
including vacation & sick payouts				\$ 1,270,151	\$ 377,419	3.4
AHPD ERI (Actual)	2016	34	16	\$ 659,487	\$ 304,461	2.2
including vacation & sick payouts				\$ 1,018,669	\$ 304,461	3.3

Insurance

- General liability and workers' compensation is completely self-funded and premiums decreased 2.48%
- Property insurance increased by 2.4%
- Employee Group Insurance
 - The proposed budget reflects a 7.7% increase in health insurance premiums for the first eight months of the 2016/17 fiscal year and a 10% increase for the remaining four months
 - This account includes the RHRA expense for the early retirement incentive program. Without this expense the increase would have been 8%

15.1% ↑ from projected
10% ↑ from budget



2016/17 Annual Operating Budget

Board Presentation

Pension Expenses

- Amounts are based on the total authorized positions and salary levels proposed in the operating funds
- The employee contribution rate is unchanged at 4.5% of the member's salary

Actuarial Rate History

	2012	2013	2014	2015	2016
Member Contributions					
Retirement Tax Deferred	4.50%	4.50%	4.50%	4.50%	4.50%
Employer Contributions					
Normal Cost	7.58%	7.87%	7.85%	7.69%	6.95%
Funding Adjustment	5.50%	5.46%	5.76%	6.00%	6.54%
Net Retirement Rate	13.08%	13.33%	13.61%	13.69%	13.49%
Other Program Benefits					
Death	0.15%	0.16%	0.16%	0.17%	0.15%
Disability	0.13%	0.11%	0.11%	0.11%	0.14%
Supplemental Benefit Payment	0.62%	0.62%	0.62%	0.62%	0.62%
Total Employer Rate	13.98%	14.22%	14.50%	14.59%	14.40%
Percent Change	-1.3%	1.7%	2.0%	0.6%	-1.3%

2.7% ↑ from projected
5.3% ↓ from budget

Utilities

- Utilities represent 2.9% of the 2016/17 budget, an increase of \$9,951; 1.2% less than last year
- The utility budget has been prepared using new rates for natural gas and electricity and estimated 2015/16 usage

1.2% ↓ from projected
3.2% ↓ from budget



2016/17 Annual Operating Budget

Board Presentation

Contractual Services

- This category represents 6% of the 2016/17 budget
- The proposed budget increased by \$237,032 (17.1%) more than the 2015/16 projected actual
- This due to re-opening of Arlington Lakes Golf Club and an increase bank service charges for ActiveNet transactions
- Printing and Binding is \$32,140, which includes 4 smaller seasonal printed pieces for promotion programs and events in between delivery of the program guide

17.1% ↑ from projected
10.4% ↑ from budget

Maintenance & Repairs

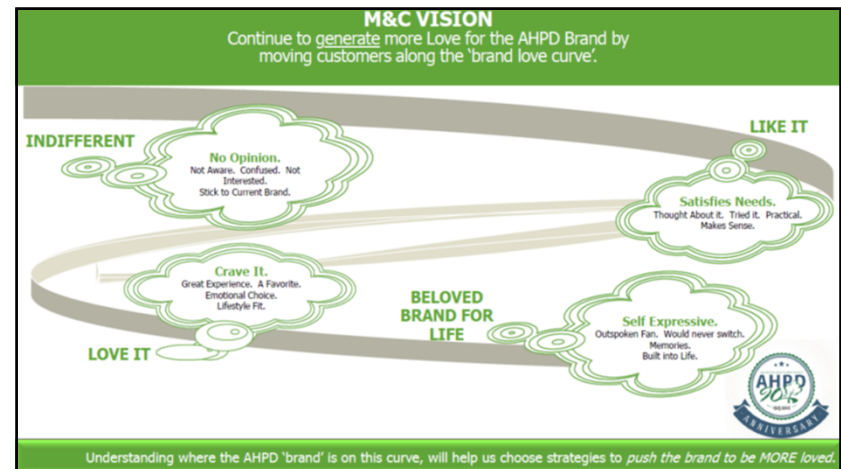
- This category represents 1.5% of the 2016/17 budget
- An increase of \$51,021 over the 2015/16 projected actual
 - Areas that are greater than the 2015/16 projection are in M&R-Buildings, M&R-Colorcoating, M&R-Vehicles and M&R-Athletic Fields

14% ↑ from projected
10.2% ↑ from budget



2016/17 Annual Operating Budget

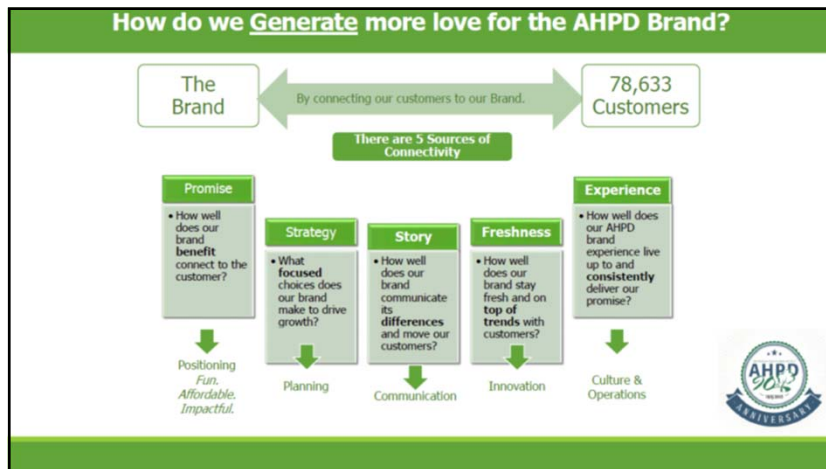
Board Presentation





2016/17 Annual Operating Budget

Board Presentation

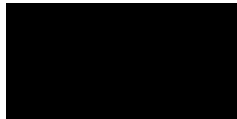
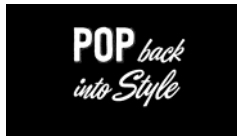




2016/17 Annual Operating Budget

Board Presentation

Re-built a beloved 140-year old brand



Launch Fueled by Social Media



VALENTINE'S PROMOTION



LIMITED LEMON-LIME PROMOTION



2016/17 Annual Operating Budget

Board Presentation

Rocked the IPRA Agency Showcase

1. Overall Agency Showcase
2. Peoples' Choice Award
3. Overall Tabletop Display
4. Large Format Marketing – Transit Van



We are *seriously* certified

65 employees earned Certified Guest Services Professional status through the highly acclaimed American Hotel & Lodging Educational Institute



2016/17 Annual Operating Budget

Board Presentation

Our business cards went green



MADE FROM PAPER SOURCED FROM SUSTAINABLE FORESTS AND 100% RECYCLABLE PULP BOX



STAFF CAN CREATE SETS WITH BACKS TO MARKET AHPD TOO!

Marketing & Communications 2016/17





2016/17 Annual Operating Budget

Board Presentation

The marketing team has a 3-prong strategy to arrive at its goals for FY 2016/17

Marketing Goals Overview: Plan, Reach, Attract, Engage, Act, Maintain and Measure.

Marketing Strategy

1 Align Marketing efforts with CP/KPI goals
 2 Strengthen Online Presence
 3 Develop Perception as "Value/Beloved Brand"

MARKETING INITIATIVE	1	2	3
Program Priorities	<ul style="list-style-type: none"> Golf Clubs and Learning Center Cultural Arts Programs Senior Programs Tennis Clubs and Activities 	<ul style="list-style-type: none"> AHPD programs and facilities Park Foundation Historical Museum/AC Beverages Donor programs 	<ul style="list-style-type: none"> Fitness Programs and Activities Historical Museum and Programs Cross-pollination for "lifestyle fit" to customer personas Point-of-sale personal selling
District-wide Efforts	<ul style="list-style-type: none"> District-wide: Facility Marketing Plan Development (SWOT's) Corporate Sponsorship Program Gift Card Sales Citizen engagement < Capitalis Volunteer program = Advocates INFOSPOT = Engaged Employees 	<ul style="list-style-type: none"> Content Development for new Mobile Responsive Web Sites Digital Strategies – SEO; Social Media Ads Shorten the Email 'runway' by streamlining content prep, data creative and evaluation processes Lead Conversion to Sales 	<ul style="list-style-type: none"> Guest-experience management Customer Satisfaction Measurement Marketing Asset Management to centralize, control, empower, and facilitate systems that maintain AHPD branding guidelines – Help Desk
Promotions & Multimedia Mix	<ul style="list-style-type: none"> Inbound-driven - CTA Partner / Co-op Marketing 	<ul style="list-style-type: none"> Inbound-driven - CTA Videos and AHPD-TV program 	<ul style="list-style-type: none"> Inbound-driven - CTA Events / PR / Trade Shows

Managing the experience has become more important to build loyalty.

COMING SUMMER 2016

We value your feedback on the quality of service we provide.

HAVE WE MADE AN

I
M
P
A
C
T
?



2016/17 Annual Operating Budget

Board Presentation

INTERNAL AND EXTERNAL ROLLOUT

PROGRAM GUIDE ANNOUNCEMENT



PAPER AND ONLINE SUBMITTABLE FORMS



Golf is Upping its Game!

- Chicagoland Golf Expo in 2/26
- "Warm up your waffle" buzz to begin mid-April and continue to grand re-opening

THE COURSE AWAKENS
Friday, July 1 • 9-30am

GRAND REOPENING CELEBRATION
Come and join us for a FREE, fun-filled morning.
• Guided tours of the new course
• Free clinics for kids and adults by our PGA pros
• Trick Shot contest Peter Dinko, The King Of Clubs, will be performing
• Putting and chipping contests
• Kids 3-hole tournament
\$5 entry fee
Advance registration required
Call 847.577.3330 to sign up
• Golf lunch and 1/2 entertainment
• Ribbon Cutting Ceremony

DISCOVER YOUR DRIVE OUTING
Be one of the first to play 18 holes on the new course.
\$70 per person | \$200 per foursome
Chicago start at 1pm
18-hole Tournament entry, one complimentary green/bag/tee program, buffet appetizer reception and an award ceremony with prizes following play.
ahpd.org/algc
Sponsored by TRANSITIONAL care



2016/17 Annual Operating Budget

Board Presentation

We're Going *Gone* Mobile Responsive

MOBILE BILLBOARD REINFORCING OUR OFFLINE VISIBILITY SINCE OCTOBER 2015



RADICAL REDESIGN: AHPD, ACES, PARK FOUNDATION, HISTORICAL MUSEUM, FARMER'S MARKET WILL STRENGTHEN OUR ONLINE PRESENCE APRIL 2016

BRAND NEW WEBSITE

NEW LOOK. NEW STYLE.



Thank you.
Questions?





2016/17 Annual Operating Budget

Board Presentation



Parks & Planning Department Budget Goals

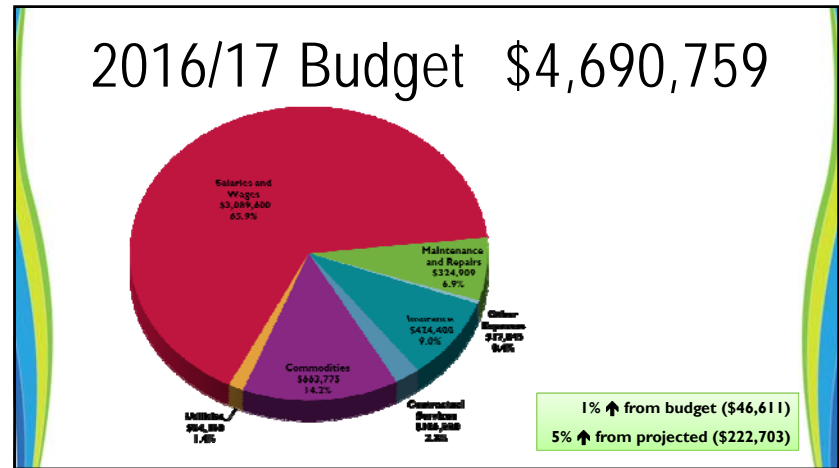
- To prepare a budget fully considering and weighing all environmental and conservation issues and opportunities
- To provide the highest quality service and facilities as economically as possible
- To focus on quality maintenance and improvement of existing infrastructure, properties, and facilities



2016/17 Annual Operating Budget

Board Presentation

What did we use?
What did we need?
What went wrong?
What could go wrong?
How can we be better organized?





2016/17 Annual Operating Budget

Board Presentation

Parks Department Budget

	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Projected	2016/17 Proposed
Salaries and Wages	\$ 2,951,312	2,802,316	3,074,859	2,992,027	3,089,600
Insurance	397,311	361,721	369,367	386,125	424,400
Commodities	720,037	570,143	699,882	630,425	663,775
Utilities	70,448	64,207	70,323	61,461	64,150
Contractual Services	131,512	88,692	117,265	97,100	106,880
Maintenance and Repairs	197,923	119,961	295,349	284,928	324,909
Other Expenses	15,142	19,663	17,103	15,990	17,045
Total Operating Expenses	\$ 4,483,685	4,026,703	4,644,148	4,468,056	4,690,759

Budget Highlights

Starting spring of 2016, the Parks & Planning Department assumes responsibility for maintenance at Melas Park and Recreation Park Meyer Baseball Field. Relatively minor increase to M&R Athletic Field account (\$6,000)



9 Full-time Staff Retiring from the Parks & Planning Department in 2016

Net 0% Change in Salaries & Wages Budget (\$14,741)



2016/17 Annual Operating Budget

Board Presentation

Budget Highlights



21.7% (\$14,218) Decrease in Refuse Disposal Budget



36.9% (\$51,242) Decrease in Fuel Budget

	Projected Fuel Pricing	
	Unleaded (\$/Gal.)	Diesel (\$/Gal.)
2014/15	\$3.61	\$4.61
2015/16	\$2.67	\$3.25
2016/17	\$2.50	\$2.55

RECREATION & FACILITIES



2016/17 Annual Operating Budget

Board Presentation

Recreation & Facilities Department Budget Goals

- To provide for a wide range of leisure pursuits for all segments of the community
- To provide the highest service and quality as economically feasible

Key Focus Areas in 2016/17

- Completion of construction projects at ALGC, Sunset Meadows and Heritage Tennis Club
- Continue expanding customer service initiatives both internally and externally
- New and innovative programming, especially geared to GP Red Initiative
- Continue to add unique facility features for customer engagement and enjoyment



2016/17 Annual Operating Budget

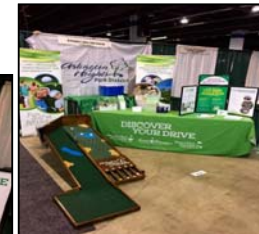
Board Presentation

Arlington Lakes Golf Club "The Course Awakens"

- Reconstruction began in June 2015
- Due to favorable fall through winter weather the course is on schedule to re-open July 1, 2016
- Grand Re-opening Events:
 - Media Day Outing
 - Friends and Partners Golf Outing
 - Public Re-Opening Special Event
- In addition to the course improvements the patio was updated to include a pergola with canopy, new landscaping beds/plant material, and new furniture

Chicago Area Golf Show

- Arlington Lakes Golf Club hosted a booth at the Chicago Area Golf Show at the Rosemont Convention Center
- The show attracts over 17,000 people during the three day event



February 2016



2016/17 Annual Operating Budget

Board Presentation

Business Analysis/Key Objectives

- Revenue and Expenses are as expected for 2015/16
- The course closed in June 2015 and staff have controlled expenses throughout the construction process
- 16 leagues will return to Arlington Lakes for the second half
 - 5 large leagues (35+ players)
- The 3 and 6 hole options will make Arlington Lakes Golf Club a “one of kind” course and golf experience in the northwest suburbs/Chicagoland area

Business Analysis/Key Objectives

- Implement 3- and 6-hole round concept to new players
- Utilize new/updated patio area to enhance player experience
- Develop marketing promotions rentals for the course and clubhouse
- Use the renovation project as an opportunity to “step up” customer service
- Increase banquet revenue in newly renovated rooms
- Increase family golf opportunities with new tee options, truly offering “Fun golf at fantastic rates”



2016/17 Annual Operating Budget

Board Presentation

Arlington Lakes Golf Club - Interior



Interior Renovation project includes ADA accessible bathrooms, re-painting facility, dry walling cedar ceilings, new flooring, updated light fixtures, new pro shop furniture

Arlington Lakes Golf Club - Interior





2016/17 Annual Operating Budget

Board Presentation

Nickol Knoll Golf Club



2013/14 – 13,872 Actual Rounds
2014/15 – 15,421 Actual Rounds
2015/16 – 16,600 Projected Rounds

2014/15 - \$191,715 Actual Revenue
2015/16 - \$206,400 Projected
2016/17 - \$209,956 Proposed

Business Analysis/Key Objectives

- Develop a marketing campaign for junior golf leagues and instruction programs; promote to area schools and CAP
- Continue player rewards program to increase database and effectively communicate to our customers
- Increase cart revenue with improved availability and timely specials
- Increase menu options and “outdoor grill” days to boost food and beverage revenues
- Investigate options for signage on Arlington Heights and Dundee Roads to generate awareness of the course



2016/17 Annual Operating Budget

Board Presentation

Forest View Racquet & Fitness Club



Business Analysis/Key Objectives

- Financial position remains consistent; Average Net Surplus last 3 years is \$97,738
- Net Surplus for 2015/16 is projected at \$58,573
- 2015/16 projected available fund balance is \$83,155
- 2015/16 projected Lesson revenue of \$358,800 is less than its budget of \$429,380; Recreation instructor expense is down proportionately
- Lesson revenue for Proposed 2016/17 is \$378,000
- 2015/16 Court time revenue is projected at \$178,750, which is greater than its \$168,450 budget

Business Analysis/Key Objectives

- Membership rates were increased for 2016/17
- Strategize hiring and development of professional teaching staff
- Rejuvenate lesson program by replacing Junior Development segment with new alternatives for beginner junior high and high school students
- Establish a Personal Training option to replace previous instructor
- Grow the Tae Kwon Do classes with new contractor/contractors
- No capital projects budgeted in 2016/17
- Long term, analyze the potential to convert four racquetball courts into Quickstart tennis courts

Heritage Tennis Club – Renovation



Construction began April 4, 2016



2016/17 Annual Operating Budget

Board Presentation

Business Analysis/Key Objectives

- Membership revenue has averaged \$107,000/year over the past three years; proposed 2016/17 - \$103,000
- 91% of all members use the monthly payment option
- Outdoor recreational program participation:
 - 2015 Summer 1,533
 - 2014 Summer 1,515
- Net Surplus before Capital:
 - 2015/16 projected - \$219,080
 - 2016/17 proposed - \$214,597

Business Analysis/Key Objectives

- Maintain the operational revenue stream as consistently as possible throughout the renovation project
- Coordinate a grand re-opening event, creating a series of events to celebrate the new facility
- Expand the USTA Junior Travel Team League to incorporate a feeder program and add a 2nd team
- Continue to grow the ladies and men's travel leagues
- Create/launch a new loyalty program through ActiveNet
- Develop a plan regarding programs/ activities for the new addition/multipurpose room



2016/17 Annual Operating Budget

Board Presentation

Heritage Tennis Club Overall Summary

Revenues	\$ 1,013,422
Expenses	2,998,825
Surplus	<u>\$(1,985,403)</u>
Estimated Beginning Fund Balance	\$ 2,110,971
Projected 2016/17 Gross Surplus	214,597
Less Capital Budget	<u>(2,200,000)</u>
Remaining Fund Balance	<u>\$ 125,568</u>

Museum

Business Analysis/Key Objectives

- School and Scout programming was updated in 2015/16, under the direction of a new coordinator
- Office areas re-located and updated to provide a more efficient work environment for staff
- Review the Arlington Club Soda program and provide exposure and marketing of the Museum to the community
- Programming (school/scout, general programs, special events) will be re-assessed in 2016/17 to:
 - provide the most optimal activities suited for the facility
 - provide a solid revenue source for the Museum operation



2016/17 Annual Operating Budget

Board Presentation

Recreation & Facilities Department

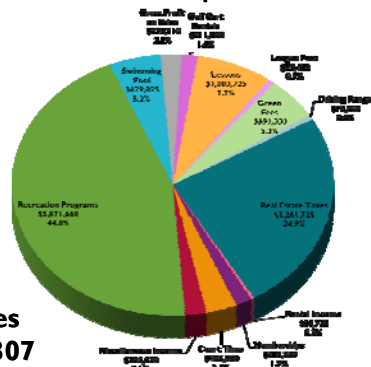
Expenses

Salaries and Wages	\$ 5,864,921
Insurance	636,900
Pension	137,000
Commodities & Supplies	674,468
Utilities	655,510
Contractual Services	657,302
Maintenance & Repairs	158,121
Recreation Program	3,756,517
Other Expense	75,275
Debt Service	100,000
Provision for Contingency	100,000
Subtotal	12,836,814
Capital Outlay	2,233,000
Total Expenses	\$ 15,069,814

Fund Balance

Fund Balance 05/01/16	\$ 9,796,488
Income before Contingency, Debt, & Capital	463,293
Contingency	10,259,781
Debt Service	100,000
Capital Outlay	2,233,000
Ending Fund Balance	\$ 7,986,562
Available Fund Balance	\$ 2,914,650 0.37%

Revenues
\$13,099,307



Recreation Fund

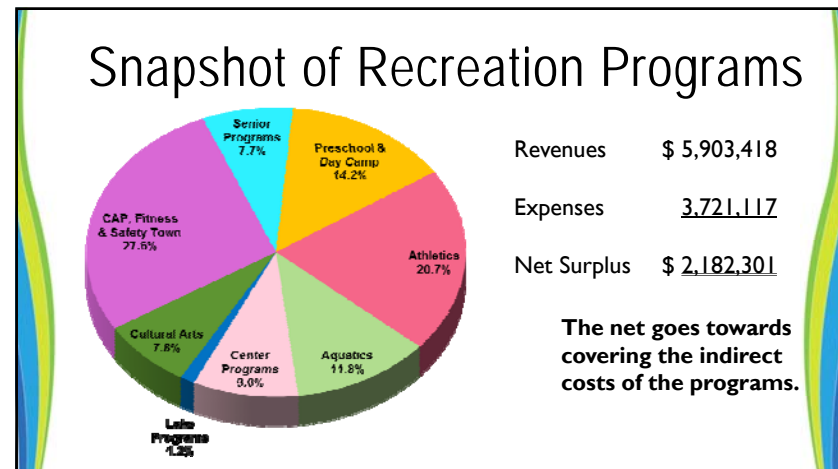
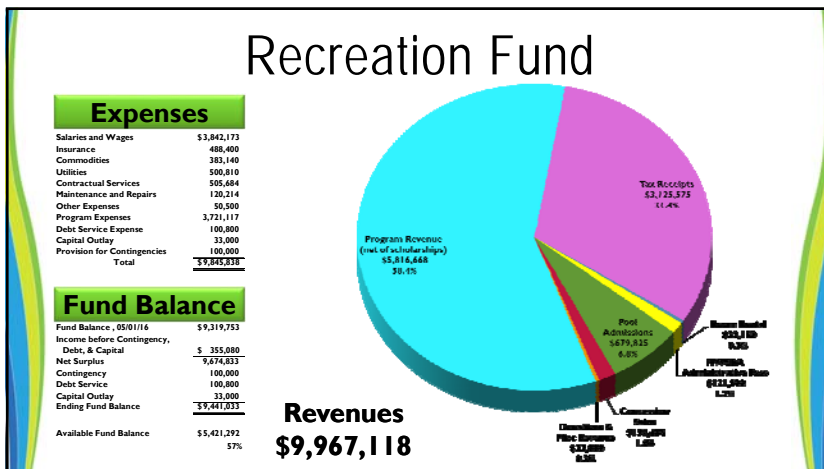
Revenues	\$ 9,761,197
Expenses*	<u>9,748,381</u>
Net Surplus	\$ <u>12,816</u>

* Includes Capitals charged to the Recreation Fund



2016/17 Annual Operating Budget

Board Presentation





2016/17 Annual Operating Budget

Board Presentation

Cultural Arts

- Promotion of new theater programs
- New Creation Stations this summer - Pop up Art & Drama
- Parent Manual development to continue building consistency within dance program

Children at Play



Determining the need and location for the 11th alternative location

2016/17 Annual Operating Budget

Board Presentation

Preschool

- Two new PM classes have been added for expanded enrollment



Fitness

- New Fitness Gold Pass-Monthly Membership
- WERQ Dance Fitness Class
- Expanding youth classes per GP Red Initiative



2016/17 Annual Operating Budget

Board Presentation

Seniors

- Add new intergenerational programming



Community Centers

- Center staff are focusing on new activities and event
 - Wiffle ball, Spike Ball, and new special events for Spring are goals for 2016/17
- Evaluating contractual youth sports is high on the list of priorities - staff want to review to determine what can be expanded, condensed, or eliminated
- All sites are focusing on improving the guest experience



2016/17 Annual Operating Budget

Board Presentation

Aquatics

- Staff are developing an operational and activity plan for Olympic that will address the departure of D214, Hersey swim and water polo teams
- Swim lesson programs will see a facelift and more private and semi private type classes will be added to the schedule
- Swim teams will see more collaboration between Interpark swim teams and the Muskies program. The goal is to bring the Muskie level coaching experience to the Interpark program

Athletics

- In the Fall of 2016 there will be a Halloween weekend house soccer tournament
- Staff will be focusing on opening and operating the new turf fields at Sunset Meadows
- Lacrosse is continuing to grow in popularity - Staff will work to further develop that program at the younger levels and continue collaboration with neighboring Park Districts



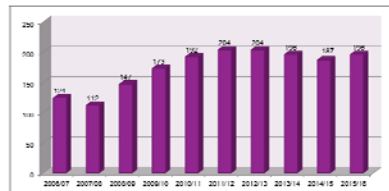
2016/17 Annual Operating Budget

Board Presentation

Recreation Scholarship Program



\$ in Subsidy



Number of Families

* 2015/16 figures thru 3/31/16

Provides residents experiencing financial hardships with the opportunity to participate in recreation programs

